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## State of Iowa

1920

## REPORT OF THE

## AUDITOR OF STATE

FOR THE

Biennial Period Ending June 30, 1920

PART I—Finances of the State  
 PART II—County Auditing Department  
 PART III—Building and Loan Department

FRANK S. SHAW  
 Auditor

Published by  
 THE STATE OF IOWA  
 Des Moines

LETTER OF TRANSMITTAL.

*Hon. W. L. Harding, Governor of Iowa:*

Sir: I have the honor to transmit herewith, in accordance with the provisions of law, my report as Auditor of State for the biennial period July 1, 1918, to June 30, 1920.

FRANK S. SHAW,  
Auditor of State.

Des Moines, November 1, 1920.

# REPORT OF THE AUDITOR OF STATE

## AUDITOR OF STATE'S DEPARTMENT.

## FINANCES OF THE STATE

Frank S. Shaw, Auditor of State.....	Tama County
E. S. Gose, Deputy.....	Greene County
H. K. Deaton, Chief Clerk Revenue Department.....	Polk County
George Gallardo, Chief Clerk Municipal Department.....	Appanoose County
James Merrill, General Clerk.....	Ringgold County
J. F. Wall, Chief County Examiner.....	Warren County
B. F. Behkopf, County Examiner.....	Muscatine County
A. S. Lawrence, County Examiner.....	Lee County
J. J. Israel, County Examiner.....	Carroll County
C. C. Cicolo, County Examiner.....	Franklin County
P. O. Luke, County Examiner.....	Decatur County
J. V. Lenny, County Examiner.....	Wapello County
C. E. Carlson, County Examiner.....	Hardin County
T. C. Meader, County Examiner.....	Calhoun County
A. J. Hunter, County Examiner.....	Linn County
C. H. Brinkley, County Examiner.....	Buena Vista County
Miss Lillian Williamson, Warrant Clerk.....	Van Buren County
Miss Dorothy Booth, Assistant Warrant Clerk.....	Palo Alto County
Miss Genevieve Knightley, Stenographer and Clerk.....	Polk County
Fred Porter, Clerk.....	Polk County

The financial transactions of the State of Iowa, as shown by the volume of money received and disbursed each year, is continuously on the increase. The income of the State from sources other than direct taxation, is also on the increase, actually as compared with previous years, and relatively as compared with the receipts from all sources and for all purposes.

The information contained in this report relating to the biennial period just closed makes it clear that the State derives from the state tax levy for general revenue almost one-half of its total receipts. The major part of that which is needed for the various activities of the State, both at the state capitol and throughout every part of the State, including the upkeep of the various state institutions, is derived from fees and licenses, insurance and other corporation taxes, inheritance taxes, federal aid for various purposes, payments by counties for maintenance of their insane or other unfortunates in state institutions, and minor items.

The following shows the receipts of the State from all sources for the years indicated, with the receipts from the state tax levies and the percentages derived therefrom:

## AUDITORS OF IOWA.

Name	County	Terms
Jesse Williams, Territorial.....	Jefferson.....	Jan. 14, 1840, to Jan. 23, 1843
William L. Gilbert, Territorial.....	.....	Jan. 23, 1843, to 1845
Robert M. Seacrest, Territorial.....	.....	Dec. 4, 1846, to Dec. 2, 1850
Joseph T. Faine, State.....	Des Moines.....	Dec. 2, 1850, to Dec. 4, 1854
William Fetter.....	Bremer.....	Dec. 4, 1854, to Sept. 22, 1855
Andrew J. Stevens.....	Polk.....	Sept. 22, 1855, to Jan. 3, 1859
John Patten.....	Cedar.....	Jan. 3, 1859, to Jan. 3, 1860
Jonathan W. Catell.....	.....	Jan. 3, 1860, to Jan. 1, 1871
John A. Elliott.....	Mitchell.....	Jan. 1, 1871, to Jan. 1, 1875
John Russell.....	Jones.....	Jan. 1, 1875, to Jan. 1, 1881
Buren H. Sherman.....	Benton.....	Jan. 1, 1881, to Jan. 1, 1883
William V. Lucas.....	Cerro Gordo.....	Jan. 1, 1883, to Mar. 19, 1885
John L. Brown.....	Lucas.....	Mar. 19, 1885, to Jan. 23, 1886
Jonathan W. Catell.....	Lucas.....	Jan. 23, 1886, to Apr. 15, 1886
John L. Brown.....	Lucas.....	Apr. 15, 1886, to July 14, 1886
Charles Beardsley.....	Des Moines.....	July 14, 1886, to Jan. 3, 1887
John L. Brown.....	Guthrie.....	Jan. 3, 1887, to Jan. 3, 1893
James A. Lyons.....	Story.....	Jan. 3, 1893, to Jan. 2, 1899
Cornelius G. McCarthy.....	Story.....	Jan. 2, 1899, to Jan. 5, 1908
Frank F. Merriam.....	Davis.....	Jan. 5, 1908, to Jan. 4, 1909
B. F. Carroll.....	Ida.....	Jan. 4, 1909, to Jan. 1, 1915
Frank L. Blesky.....	Tama.....	Jan. 1, 1915, to Jan. 1, 1921

## RECEIPTS OF THE STATE EACH YEAR

Year	From state tax levy	All other sources	Total all sources	Per cent state levy to total
1906	\$ 1,280,587.50	\$ 1,485,703.16	\$ 2,766,290.66	57.1
1907	1,368,107.72	1,615,815.62	2,983,923.34	54.9
1908	2,086,798.63	1,376,386.04	3,463,184.67	56.9
1909	2,332,845.49	1,717,907.12	4,050,752.61	57.4
1910	2,338,728.27	1,908,799.95	4,247,528.22	53.9
1911	2,297,251.31	1,889,685.38	4,186,936.69	53.4
1912	2,297,163.51	1,586,384.59	3,883,548.10	48.1
1913	2,506,107.08	2,916,943.84	5,423,050.92	46.2
1914	2,621,996.72	2,479,693.16	5,101,690.88	47.9
1915	2,728,621.66	2,377,855.77	5,106,477.43	49.7
1916	3,540,788.38	5,095,207.55	8,636,045.93	41.3
1917	4,243,092.53	4,961,756.00	9,204,848.53	45.9
1918	5,361,771.04	5,907,947.16	11,269,718.20	51.5
1919	6,302,111.84	7,106,023.54	13,408,135.38	48.9
1920	7,392,701.94	12,633,640.37	20,026,342.31	37.5

The increase in per cent shown for the last five years is due to the change made by the Thirty-sixth General Assembly as to the method of securing funds for the support of the state educational and other institutions. For a number of years the general assembly had directed the levy of a special tax for these institutions, the proceeds of which were kept in a separate fund and turned over to the institutions. The Thirty-sixth General Assembly repealed these special millage taxes and practically merged them all into the tax levy for general state revenue.

#### VOLUME OF BUSINESS.

The increase in the volume of business transacted by the state is very noticeable, and, to a large extent, it reflects the increase in the general business affairs of the people of the state. The receipts by the state for the last biennial period aggregated \$34,133,877.19, and the warrants issued amounted to \$25,497,393.08. Included in this aggregate is a large sum which represents collections and disbursements, but not income and expense of the state itself. The funds for the support of unfortunates at the state institutions are handled through the state treasury and warrants are issued by the state auditor for these sums, but the funds go direct to the support of county wards and patients. The state merely acts as the agent for the county in these financial transactions. The automobile fund and the hunter's license fund pass through the hands of state officials, but do not become a part of the income of the state.

The figures given here show the regular receipts and disbursements of the various funds of the state in each biennial period since 1844.

#### FINANCES OF THE STATE

##### RECEIPTS AND DISBURSEMENTS.

Year	Receipts	Disbursements	Total
1845-6	\$ 7,973.79	\$ 29,718.25	\$ 29,692.64
1845-9	22,264.40	29,616.91	61,881.40
1846-50	72,063.20	75,409.00	147,473.10
1851-2	139,161.09	131,611.40	270,772.49
1852-4	134,965.45	118,547.80	253,513.25
1853-6	274,577.62	249,130.80	523,708.42
1857-1 year	577,032.87	271,807.03	848,839.90
1858-9	604,280.65	251,460.15	855,740.80
1860-3	609,816.05	509,825.19	1,119,641.24
1861-7	977,827.10	695,907.51	1,673,734.61
1862-9	1,412,385.19	1,314,624.74	2,727,009.93
1870-1	2,257,429.63	2,051,971.22	4,309,400.85
1871-3	2,296,357.32	2,412,586.95	4,698,944.27
1874-6	2,407,928.86	2,446,080.68	4,854,009.54
1876-9	2,118,642.43	2,117,344.70	4,235,987.13
1880-1	2,137,682.40	2,122,470.78	4,260,153.18
1881-3	2,590,236.54	2,559,886.56	5,150,123.10
1882-5	3,514,262.68	2,406,807.71	5,921,070.39
1884-5	2,469,290.40	2,286,728.19	4,756,018.59
1886-7	3,627,725.98	2,587,521.98	6,215,247.96
1888-9	3,327,381.32	3,511,409.76	6,838,791.08
1890-1	3,450,811.00	3,422,496.74	6,873,307.74
1892-3	3,462,654.45	3,415,172.04	6,877,826.49
1894-5	4,030,464.56	4,013,004.17	8,043,468.73
1896-7	4,704,888.85	3,758,051.15	8,462,940.00
1898-9	4,165,517.91	4,440,148.50	8,605,666.41
1900-1	5,296,821.34	4,795,102.43	10,091,923.77
1902-3	5,808,204.36	5,049,713.72	10,857,918.08
1904-5	6,787,294.81	6,208,966.42	12,996,261.23
1906-1 year	7,440,516.62	7,011,060.34	14,451,576.96
1907-8	8,865,715.67	4,165,629.81	13,031,345.48
1909-10	8,087,653.56	8,653,551.37	16,741,204.93
1911-2	9,211,652.51	8,682,888.20	17,894,540.61
1913-4	10,026,540.48	9,082,754.20	19,109,294.68
1915-6	13,097,605.26	13,546,667.56	26,644,272.82
1917-8	18,015,042.52	17,818,100.33	35,833,142.85
1919-20	21,325,564.16	20,537,250.71	41,862,814.87
1921-2	31,133,877.19	29,497,260.08	60,631,137.27

\*Includes \$25,602.63 interest paid on unredeemed warrants account insufficient funds.

#### ESTIMATE OF FINANCIAL TRANSACTIONS.

It becomes my duty under the law to estimate the receipts and expenditures for the next two years, that is, the fiscal years ending June 30, 1922, and June 30, 1923. Table No. I and II give this information in detail, the amounts shown being such only as are contemplated by existing laws and exclusive of any extraordinary appropriations that may be made by the Thirty-ninth General Assembly. These tables show the estimated receipts to be \$23,522,100.00, and the estimated expenditures to be \$23,491,691.35.

The estimates for the biennial period coming under the authority of the Thirty-ninth General Assembly show an excess of receipts over expenditures of \$30,409.00. I would respectfully urge that this sum or a larger one be maintained in the treasury as a permanent working balance. This takes into account only the receipts and expenditures as they are now fixed by law or will be required to



carry on the business of the state as at present. It does not take into account any extraordinary expenditures. If there is no increase in the expense of the state there will be no occasion for increases of the general revenue. Whatever is added to the existing obligations of the state by the Thirty-ninth General Assembly will call for just that much additional increase in the general revenue of the state from some source.

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## PART I

# FINANCES OF THE STATE

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TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1920, and Estimate of Receipts from July 1, 1921, to June 30, 1923.

Items	Actual receipts during biennial period ending June 30, 1920	Estimated receipts for biennial period ending June 30, 1923
General state tax from counties	\$14,262,867.67	\$15,000,000.00
Interest on delinquent state tax from counties	25,721.61	25,000.00
Sale of laws by county auditors	6,224.50	6,000.00
From counties for support of insane	2,000,068.59	2,300,000.00
From counties for support of inebriates	9,271.75	9,000.00
From counties for support of epileptics	72,726.02	80,000.00
From counties for support of blind	1,026.64	1,500.00
From counties for clothing for deaf	1,281.53	1,400.00
From counties for clothing for feebleminded	76,541.37	80,000.00
From counties for support of orphan's home	101,578.52	100,000.00
From counties for support of tuberculosis patients	227,607.66	220,000.00
Fees from auditor of state	30,196.44	30,000.00
Fees from superintendent of banking	58,555.47	100,000.00
Fees from clerk of supreme court	7,182.10	7,000.00
Fees from commissioner of insurance	229,542.28	220,000.00
Fees from dairy and food commission	141,724.30	140,000.00
Fees from governor, notary certificates	27,063.00	25,000.00
Fees from oil inspector	104,864.08	100,000.00
Fees from pharmacy commission	67,454.50	60,000.00
Fees from secretary of state	475,420.52	450,000.00
Fees from superintendent of public instruction	33,411.50	30,000.00
Fees from commission of animal health	10,036.00	10,000.00
Fees from hotel inspector	21,641.75	20,000.00
Fees from board of health and medical examiners	4,820.00	3,000.00
Fees from board of health and medical examiners	19,031.50	15,000.00
Fees from itinerant physicians	9,000.00	2,000.00
From automobile license	10,315,863.12	850,000.00
From banks for interest on deposits	132,738.96	140,000.00
From collateral inheritance tax	1,224,212.62	850,000.00
From federal aid to soldiers' home	91,880.11	90,000.00
From insurance tax	1,732,735.59	1,500,000.00
From tax on freight line and transportation companies	45,948.25	40,000.00
From sales and refunds by state institutions	1,469,700.31	900,000.00
From contract labor and support of patients state institutions	28,774.57	25,000.00
From transfer from temporary school fund	303,211.34	150,000.00
From hunters' license	524,077.65	100,000.00
From miscellaneous sources		
Total receipts	\$24,133,877.19	\$25,522,100.00
Balance on hand July 1, 1918	2,125,644.72	
Total to be accounted for	\$26,259,521.91	
Disbursements	\$25,219,568.70	
Auditor's warrants redeemed	11,048,928.21	
Balance on hand June 30, 1920		
Total	\$36,229,521.91	

TABLE NO. 2—GENERAL REVENUE EXPENDITURES.

Warrants Issued During Biennial Period Ending June 30, 1920, and Estimate of Expenditures July 1, 1921, to June 30, 1923.

Items	Warrants Issued During Biennial Period Ending June 30, 1920		Total for period	Estimated Expenditures for Fiscal Period July 1, 1921, to June 30, 1923	Temporary Appropriations provided for by statute July 1, 1921
	First year	Second year			
GENERAL ACCOUNTS.					
Adjutant General, salary	\$ 3,250.00		\$ 3,250.00		
Adjutant General, assistant	375.00		375.00		
Adjutant General, record clerk	1,300.00		1,300.00		
Total	4,925.00		4,925.00		
Attorney General, salary	5,000.00		5,000.00		
Attorney General, assistants and clerks	15,378.47	32,438.40	47,816.87		47,800.00
Attorney General, contingent fund	10,002.47	9,435.37	19,437.84		20,000.00
Attorney General, traveling expense	2,587.25	1,378.23	3,965.48		6,000.00
Attorney General, cement investigation	61.41	41.41	122.82		125,000.00
Total	58,063.50	70,216.73	128,280.23	156,000.00	67,800.00
Auditor of State, salary	2,672.22		2,672.22		8,000.00
Auditor of State, deputy	1,968.33		1,968.33		30,000.00
Auditor of State, assistant	20,365.01	29,345.17	49,710.18		120,000.00
Auditor of State, county examiners	253.75	497.05	750.80		1,000.00
Auditor of State, county examinations	10,719.28	6,970.46	17,689.74		40,000.00
Auditor of State, municipal examinations	9,860.27	15,000.87	24,861.14		30,000.00
Total	35,374.46	45,914.29	81,288.75	70,000.00	24,500.00
Automobile Tax, county fund	1,553,774.00	1,564,728.00	3,118,502.00		
Automobile Tax, expense fund	112,017.16	136,418.60	248,435.76		
Automobile Tax, Highway Commission fund	175,798.54	48,825.47	224,624.01		
Automobile Tax, freight on auto	3,400.50	45,508.40	48,908.90		

Items	Warrants Issued During Biennial Period Starting July 1, 1925			Total for period	Estimated expenditures for Fiscal Period July 1, 1927, to June 30, 1928
	First year	Second year			
Automobile Tax, Federal aid road fund.....	96,007.15	984,550.62		1,080,557.78	
Automobile Tax, Federal engineering fund.....	45,629.15	275,188.95		318,828.07	
Automobile Tax, Spirit Lake Highway.....		2,500.34		2,500.34	500,000.00
Total.....	1,426,705.50	2,478,850.31		5,407,545.01	1,430,000.00
Board of Control, members' and secretary's salaries.....	12,140.37			12,140.37	
Board of Control, architect.....	3,000.00			3,000.00	
Board of Control, clerk.....	16,111.27	58,777.36		74,888.63	
Board of Control, expense.....	3,813.07	5,400.31		9,213.38	
Board of Control, architect expense.....	513.12	848.28		1,361.40	
Board of Control, state agents.....	10,028.25	13,113.01		23,141.26	
Board of Control, inspection of hospitals.....	2,080.10	5,485.14		7,565.24	
Board of Control, quarterly conference.....	4,408.14	5,075.40		9,483.54	
Board of Control, tuberculosis.....	1,205.00	2,711.34		3,916.34	
Board of Control, state aid for girls' homes.....	21,430.70	30,498.70		51,929.40	
Board of Control, liquor seizure expense.....		4.25		4.25	
Total.....	85,027.23	100,547.34		185,574.57	85,200.00
Board of Engineering Examiners.....		4,785.26		4,785.26	9,000.00
Total.....		4,785.26		4,785.26	9,000.00
Board of Health, members' salaries.....	2,000.00			2,000.00	
Board of Health, sanitary engineer.....	2,000.00			2,000.00	
Board of Health, extra help.....	4,815.07	17,159.10		21,974.17	
Board of Health, antitoxin account.....	3,000.43	2,131.01		5,131.44	
Board of Health, bacteriological laboratory account.....	1,027.15	2,586.26		3,613.41	
Board of Health, nurse's account.....	2,272.82	2,304.50		4,577.32	
Board of Health, medical statistics.....	2,708.36	2,691.26		5,399.62	
Board of Health, expense.....	2,708.36			2,708.36	
Total.....	20,532.09	24,971.33		45,503.42	20,000.00

Board of Optometry.....	331.03	608.81		939.84	
Board of Medical Examiners.....	1,087.52	25,726.22		26,813.74	
Board of Health, housing department.....		4,707.55		4,707.55	
Board of Health, installation and inspection of plumbing.....		51.85		51.85	
Total.....	24,047.42	68,866.83		102,914.25	63,500.00
Board of Probate, secretary's salary.....	2,139.36			2,139.36	
Board of Probate, members and clerks' salaries and expense.....	22,735.43	27,128.49		49,863.91	
Total.....	24,874.79	27,128.49		51,993.27	50,000.00
Code Commission.....	17,773.67	56,732.08		74,505.75	
Total.....	17,773.67	56,732.08		74,505.75	75,000.00
Clerk of Supreme Court, salary.....	2,754.16			2,754.16	
Clerk of Supreme Court, expenses.....	3,451.81	1,507.66		4,959.47	
Clerk of Supreme Court, clerks.....	23,045.36	1,820.00		24,865.36	
Total.....	29,251.33	3,327.76		32,579.09	
Collateral Inheritance Tax, enforcement fund.....	7,033.85	7,033.85		14,067.70	
Collateral Inheritance Tax, refunds.....	23,179.80	25,082.57		48,262.37	
Collateral Inheritance Tax, court costs.....	133.94	2,796.28		2,930.22	
Total.....	30,347.59	34,912.70		65,260.29	
Commission of Insurance, salaries.....	29,561.04	28,604.67		58,165.71	
Commission of Insurance, contingent.....	36,894.50	63,750.50		100,645.00	
Commission of Insurance, examinations.....	3,451.81	1,507.66		4,959.47	
Total.....	69,907.35	93,862.73		163,770.08	
Commission of Labor, salaries.....	43,680.70	72,476.55		116,157.25	
Commission of Labor, clerks.....	9,689.85			9,689.85	
Commission of Labor, expense.....	2,254.16	14,569.15		16,823.31	
Total.....	55,624.71	87,045.70		142,670.41	
Custodian, employees.....	13,805.94	18,005.94		31,811.88	
Custodian, extra help and shoveling snow fund.....	41,680.96	40,835.36		82,516.32	
Custodian, laundry fund.....	211.90	242.44		454.34	
Total.....	55,698.80	59,083.74		114,782.54	
Department of Agriculture, support.....	2,000.00			2,000.00	
Department of Agriculture, salaries.....	1,000.00			1,000.00	



## REPORT OF AUDITOR OF STATE

Items	Warrants issued During Biennial Period Ending June 30, 1920			Total for period	Estimated Expenditures for Fiscal Period July 1, 1921, to June 30, 1922
	First year	Second year			
Department of Agriculture, purchase of land.	40,831.48	7,311.87		48,143.35	\$ 54,000.00
Department of Agriculture, paying and improvements.	1,171.43	121,347.00		122,518.43	\$ 9,000.00
Department of Agriculture, cattle barn.					\$ 150,000.00
Total	\$ 51,453.31	\$ 128,658.87		\$ 180,112.18	\$ 213,000.00
Department of G. A. R. support.	750.00	750.00		1,500.00	\$ 1,500.00
Department of G. A. R., Vicksburg Celebration.	70.02			70.02	
Total	\$ 820.02	\$ 750.00		\$ 1,570.02	\$ 1,500.00
Document Editor, salary.	2,180.32			2,180.32	
Document Editor, voucher clerk.	2,521.54	7,000.00		9,521.54	\$ 14,100.00
Document Editor, index clerk.	205.45			205.45	
Total	\$ 5,705.32	\$ 7,000.00		\$ 12,705.32	\$ 14,100.00
District Court Judges, salaries.	258,491.00	252,499.58		510,990.58	
District Court Judges, expense outside of district.	10,327.42	18,600.78		28,928.20	
Total	\$ 268,818.42	\$ 271,100.36		\$ 539,918.78	
Dairy and Food Commission, salaries.	44,504.83	60,406.23		104,911.06	\$ 137,300.00
Dairy and Food Commission, extra clerks.	2,528.40	562.75		3,091.15	
Dairy and Food Commission, extra clerks.	24,002.32	43,499.54		67,501.86	\$ 7,000.00
Total	\$ 69,035.55	\$ 104,468.52		\$ 173,504.07	\$ 120,300.00
Executive Council, salaries.	14,508.54	21,608.00		36,116.54	
Executive Council, extra accountant.	3,071.45	17.20		3,088.65	\$ 40,300.00
Executive Council, extra accountant.	790.55			790.55	
Executive Council, voucher clerk.	2,180.32			2,180.32	
Executive Council, expense of investigation.	2,578.63	3,358.06		5,936.69	\$ 5,000.00
Executive Council, extraordinary expense.	2,900.18	1,144.90		4,045.08	

## FINANCES OF THE STATE

Executive Council, cost in state cases.	1,209.02	507.12		1,716.14	3,000.00
Executive Council, expense of election returns.	13,206.71	18,388.30		31,595.01	30,000.00
Executive Council, expense of contest of election.	2,438.84			2,438.84	
Executive Council, repair and improvement.	2,257.86			2,257.86	8,700.00
Total	\$ 28,112.43	\$ 50,793.41		\$ 78,905.84	
Fish and Game, public park fund.	46,601.10			46,601.10	
Fish and Game, hunters' license fund.	1,000.00	2,123.72		3,123.72	
Fish and Game, land for Devil's Backbone Park.	45,473.23	72,319.97		117,793.20	
Total	\$ 93,074.33	\$ 74,443.69		\$ 167,518.02	
General Assembly—Thirty eighth, members' salaries.	127,344.51	80,078.00		207,422.51	
General Assembly—Thirty eighth, employees' salaries.	152,000.00	1,510.00		153,510.00	150,000.00
General Assembly—Thirty eighth, additional compensation.	76,121.00	149.26		76,270.26	77,000.00
General Assembly—Thirty eighth, laundry appropriations.	2,453.46			2,453.46	
General Assembly—Thirty eighth, compiling laws 27th G. A.	2,307.19	2,007.35		4,314.54	3,000.00
General Assembly—Thirty eighth, Kaitiwhi investigation.	5,517.40			5,517.40	
General Assembly—Thirty eighth, Cium investigation.	5,517.40	70.26		5,587.66	
General Assembly—Thirty eighth, extra help.	98.62			98.62	
General Assembly—Thirty eighth, extra help.	4,248.02	228.12		4,476.14	
General Assembly—Thirty eighth, installation of voting system.		15,000.00		15,000.00	18,000.00
Total	\$ 222,779.22	\$ 24,658.34		\$ 247,437.56	\$ 47,380.00
Geological Survey, clerk.	1,072.20	1,400.00		2,472.20	
Geological Survey, expense.	9,033.20	8,904.00		17,937.20	1,400.00
Total	\$ 10,105.40	\$ 10,304.00		\$ 20,409.40	\$ 1,400.00
Governor, salary and house rent.	6,500.00	14,700.00		21,200.00	\$ 12,000.00
Governor, secretary.	1,508.32			1,508.32	
Governor, clerks.	4,008.50			4,008.50	4,000.00
Governor, council contingent.	1,000.00	1,831.20		2,831.20	2,500.00
Governor, state agents' salaries and expense.	14,064.44	11,711.71		25,776.15	30,000.00
Governor, delivery of notices.	1,804.01	1,500.00		3,304.01	2,000.00
Governor, publishing notices of pardons.	16.00	150.47		166.47	
Governor, rewards for arrest of murderers.	300.00			300.00	800.00
Governor, railroad valuations expense.	200.00	125.50		325.50	



Items	Warrants Issued During Biennial Period Ending June 30, 1920			Estimated Expenditures for Fiscal Period July 1, 1921, to June 30, 1923	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1921
Governor, census of resources.....	6,030.96		6,030.96		
Governor, convention expense.....	120.00	150.00	300.00		300.00
Total.....	\$ 43,446.57	\$ 30,560.43	\$ 74,007.00	\$ 32,300.00	\$ 27,100.00
Historical Department, employees.....	\$ 26,946.82	\$ 30,802.50	\$ 57,749.32		\$ 50,400.00
Historical Department, historical expense.....		7.44	7.44		7.44
Historical Department, acquiring portraits.....		400.00	400.00		1,500.00
Historical Department, donation expense.....	10.15		10.15		3,600.00
Historical Department, conservation expense.....	45.00	2,882.34	2,927.34		1,500.00
Historical Department, archives expense.....	1,395.50		1,395.50		2,500.00
Historical Department, motion picture expense.....	293.21	280.00	573.21		1,000.00
Historical Department, traveling expense.....	211.97	25.90	237.87		
Total.....	\$ 28,872.74	\$ 34,351.21	\$ 63,223.95		\$ 60,750.00
Industrial Commission, salary and expense.....	\$ 14,035.33	\$ 15,648.82	\$ 29,684.15		\$ 31,600.00
Industrial Commission, reimbursement for injury of state employees.....	4,601.65	2,444.30	7,135.95	8,000.00	
Total.....	\$ 18,736.98	\$ 18,093.12	\$ 36,830.10	\$ 8,000.00	\$ 31,600.00
Inebriate, return of escaped.....	96.24	49.08	145.32		300.00
Insane, return of escaped.....	927.26	1,022.52	1,949.78	2,000.00	
Insane, non resident.....	623.88	1,163.71	1,787.59	2,000.00	
Total.....	\$ 1,647.38	\$ 2,235.31	\$ 3,882.69	\$ 4,200.00	
Iowa Library Commission, salaries.....	\$ 8,789.32	\$ 10,896.76	\$ 19,686.08		\$ 23,040.00
Iowa Library Commission, expense.....	4,086.71	8,914.63	13,001.34	12,000.00	
Total.....	\$ 12,876.03	\$ 19,811.39	\$ 32,687.42	\$ 24,000.00	\$ 23,040.00
Militia, purchase of camp grounds.....	\$ 11,247.02		\$ 11,247.02		
Militia, National Guard, expense.....	86,502.02	86,037.93	172,539.95	530,000.00	
Militia, secret service expense.....	32,203.51	195.00	32,398.51		
Militia, military organization.....	21,727.15	320.67	22,047.82		
Militia, Iowa war roster.....	773.37	8,316.38	9,089.75		\$ 20,000.00
Total.....	\$ 152,461.07	\$ 94,799.98	\$ 247,261.05	\$ 530,000.00	\$ 20,000.00
Mine Inspection, inspectors' salaries.....	\$ 5,887.50	\$ 10,100.00	\$ 15,987.50		\$ 20,300.00
Mine Inspection, secretary's salary.....	1,590.30		1,590.30		
Mine Inspection, expense District No. 1.....	849.22	895.11	1,744.33	1,680.00	
Mine Inspection, expense District No. 2.....	801.46	901.74	1,703.20	1,680.00	
Mine Inspection, expense District No. 3.....	407.87	355.79	763.66	1,000.00	
Mine Inspection, board of examiners.....	2,376.17	2,097.54	4,473.71	5,000.00	
Total.....	\$ 12,002.25	\$ 14,350.18	\$ 26,352.43	\$ 9,800.00	\$ 20,300.00
Miscellaneous Code 165, supplies.....	\$ 121,925.96	\$ 88,777.89	\$ 210,703.85		\$ 253,000.00
Miscellaneous Code 165, fuel.....	30,078.07	28,675.43	58,753.50		40,000.00
Miscellaneous Code 164, water, telephone, etc.....	8,794.56	25,418.88	34,213.44		23,000.00
Total.....	\$ 160,798.59	\$ 142,872.20	\$ 303,670.79		\$ 315,000.00
Pharmacy Commission, members' and secretary's salary.....	\$ 6,354.00	\$ 6,000.00	\$ 12,354.00		\$ 13,300.00
Pharmacy Commission, extra help.....	407.00	850.00	1,257.00		800.00
Pharmacy Commission, expense.....	2,316.01	3,014.14	5,330.15	6,000.00	
Total.....	\$ 9,077.01	\$ 10,067.14	\$ 19,144.15	\$ 6,000.00	\$ 20,900.00
Publishing laws Thirty-eighth General Assembly.....		\$ 1,082.18	\$ 1,082.18		\$ 1,300.00
Total.....		\$ 1,082.18	\$ 1,082.18		\$ 1,300.00
Railroad Commission, salaries.....	\$ 11,615.26	\$ 96,801.30	\$ 108,416.56		\$ 95,800.00
Railroad Commission, other salaries and general expense.....	37,968.52	10,197.43	48,165.95		85,700.00
Railroad Commission, commerce counsel's salary.....	5,000.00		5,000.00		
Railroad Commission, maps.....	134.00		134.00		
Total.....	\$ 54,717.81	\$ 107,008.73	\$ 161,726.54		\$ 181,500.00
Relief of Northern Brigade.....	\$ 10,437.34	\$ 9,636.64	\$ 20,073.98	\$ 21,000.00	
Relief of various reliefs.....	789.00	770.00	1,559.00	900.00	
Relief of Spirit Lake survivors.....	1,269.60	1,010.66	2,280.26	2,100.00	
Relief of aid to returning soldiers and sailors.....	5,066.00	12,631.20	17,697.20		\$ 25,000.00
Total.....	\$ 17,489.94	\$ 24,048.50	\$ 41,538.44	\$ 24,000.00	\$ 25,000.00
Retrenchment and Reform, employee's fund.....	\$ 2,730.11	\$ 8,032.60	\$ 10,762.71		\$ 40,000.00
Retrenchment and Reform, committee expense.....	365.38	1,127.39	1,492.77	1,500.00	
Total.....	\$ 3,095.49	\$ 9,160.00	\$ 12,255.49	\$ 1,500.00	\$ 40,000.00
Secretary of State, salary.....	\$ 3,672.22		\$ 3,672.22		\$ 8,000.00
Secretary of State, deputy.....	1,872.22		1,872.22		4,400.00
Secretary of State, land clerk.....	1,517.92		1,517.92		3,200.00
Secretary of State, clerks.....	1,873.27	21,257.96	23,131.23		28,360.00
Secretary of State, motor vehicle department clerks.....	26,244.88	52,732.68	78,977.56	105,000.00	

## REPORT OF AUDITOR OF STATE

Items	1st year	Second year	Total 1st and 2nd years	Estimated expenditures for Fiscal Year July 1, 1921, to June 30, 1922
Secretary of State, motor vehicle department extra clerks.	3,775.20		3,775.20	
Secretary of State, bond and investment clerks.	5,825.92		5,825.92	
Total.	9,601.12		9,601.12	
State Board of Education, finance committee.	74,010.34		74,010.34	
State Board of Education, members' salaries and expense.	10,554.00	16,270.50	26,824.50	
State Board of Education, telephone, telegraph, etc.	31,408.00		31,408.00	
State Board of Education, cost of stationery.	172.80	1,377.75	1,550.55	
State Board of Education, cost of stationery.	172.80	2,317.08	2,489.88	
Manufacturing garments.		500.00	500.00	
Total.	117,417.20	18,087.33	135,504.53	
State printing.	42,465.27		42,465.27	
State engraving.	825.41	107,354.50	108,180.00	
Total.	43,290.68	107,354.50	150,645.18	
State Library, librarian and assistants' salary.	15,743.05	21,684.00	37,427.05	
State Library, extra help and apprentices.	1,821.07		1,821.07	
State Library, Historical Department expense.	4,151.47		4,151.47	
State Library, Law Department expense.	2,091.10		2,091.10	
State Library, Medical Department salaries.	6,000.00	2,000.00	8,000.00	
State Library, Medical Department expense.	882.41		882.41	
Total.	36,589.10	23,684.00	60,273.10	
Superintendent of Public Instruction, salaries and inspection.	4,800.00	20,305.00	25,105.00	
Superintendent of Public Instruction, clerks.	3,572.33		3,572.33	
Superintendent of Public Instruction, expense.	1,400.00	5,024.46	6,424.46	
Superintendent of Public Instruction, expense traveling.	15,302.43	15,376.51	30,678.94	
Superintendent of Public Instruction, Board of Education Examiners.				
Total.	19,674.76	30,705.97	50,380.73	
Superintendent of Public Instruction, consolidated schools.				
Superintendent of Public Instruction, consolidated training.				
Superintendent of Public Instruction, vocational education board.				
Superintendent of Public Instruction, rural schools.				
Superintendent of Public Instruction, rural schools.				
Total.				
State Parks, conservation expense.				
Supreme Court, judges' salaries.				
Supreme Court, stenographers.				
Supreme Court, contingent.				
Supreme Court, reporter and assistants.				
Total.				
Judiciary and Library Building.				
Treasurer of State, salary.				
Treasurer of State, deputy.				
Treasurer of State, bond clerk.				
Treasurer of State, bond clerk.				
Treasurer of State, collateral inheritance salary and expense.				
Treasurer of State, collateral inheritance delinquent tax collection.				
Treasurer of State, automobile department extra help.				
Total.				
Veterinary Surgeon, salary.				
Veterinary Surgeon, clerk.				
Veterinary Surgeon, expense.				
Veterinary Surgeon, commission of animal health.				
Total.				

## OTHER GENERAL ACCOUNTS.

Agricultural Industries, agricultural societies.	143,472.78		143,472.78	
Agricultural Industries, farmers' institutes.	4,913.84		4,913.84	
Agricultural Industries, beef growing industry.	4,607.29		4,607.29	
Total.	152,993.91		152,993.91	

## FINANCES OF THE STATE

Superintendent of Public Instruction, consolidated schools.	140,000.00		140,000.00	
Superintendent of Public Instruction, consolidated training.	120,000.00		120,000.00	
Superintendent of Public Instruction, vocational education board.	100,000.00		100,000.00	
Superintendent of Public Instruction, rural schools.	100,000.00		100,000.00	
Superintendent of Public Instruction, rural schools.	100,000.00		100,000.00	
Total.	460,000.00		460,000.00	
State Parks, conservation expense.	140,000.00		140,000.00	
Supreme Court, judges' salaries.	140,000.00		140,000.00	
Supreme Court, stenographers.	10,000.00		10,000.00	
Supreme Court, contingent.	1,000.00		1,000.00	
Supreme Court, reporter and assistants.	1,000.00		1,000.00	
Total.	292,000.00		292,000.00	
Judiciary and Library Building.	100,000.00		100,000.00	
Treasurer of State, salary.	100,000.00		100,000.00	
Treasurer of State, deputy.	10,000.00		10,000.00	
Treasurer of State, bond clerk.	10,000.00		10,000.00	
Treasurer of State, bond clerk.	10,000.00		10,000.00	
Treasurer of State, collateral inheritance salary and expense.	10,000.00		10,000.00	
Treasurer of State, collateral inheritance delinquent tax collection.	10,000.00		10,000.00	
Treasurer of State, automobile department extra help.	10,000.00		10,000.00	
Total.	250,000.00		250,000.00	
Veterinary Surgeon, salary.	10,000.00		10,000.00	
Veterinary Surgeon, clerk.	10,000.00		10,000.00	
Veterinary Surgeon, expense.	10,000.00		10,000.00	
Veterinary Surgeon, commission of animal health.	10,000.00		10,000.00	
Total.	40,000.00		40,000.00	
OTHER GENERAL ACCOUNTS.				
Agricultural Industries, agricultural societies.	143,472.78		143,472.78	
Agricultural Industries, farmers' institutes.	4,913.84		4,913.84	
Agricultural Industries, beef growing industry.	4,607.29		4,607.29	
Total.	152,993.91		152,993.91	





## REPORT OF AUDITOR OF STATE

Items	Warrants Issued During Biennial Period Ending June 30, 1920			Estimated Expenditure for Fiscal Year Ending June 30, 1921	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that may expire July 1, 1921
State Teachers College, Extension Service.	29,720.00	29,720.00	59,440.00	60,000.00	40,000.00
State Teachers College, Summer Session.	42,000.00	44,000.00	86,000.00	86,000.00	8,000.00
State Teachers College, Summer School Extension.	10,000.00		10,000.00	20,000.00	40,000.00
<b>Total</b>	<b>\$ 81,720.00</b>	<b>\$ 73,720.00</b>	<b>\$ 155,440.00</b>	<b>\$ 256,000.00</b>	<b>\$ 250,000.00</b>
State University, Support.	524,750.00	524,750.00	1,049,500.00	1,049,500.00	300,000.00
State University, College of Art and Law.	113,335.00	113,335.00	226,670.00	226,670.00	
State University, College of Dentistry.	42,485.00	44,000.00	86,485.00	86,485.00	20,000.00
State University, College of Education.	19,253.00	20,000.00	39,253.00	39,253.00	10,000.00
State University, Graduate College of Fine Art.	5,333.33	5,666.66	11,000.00	11,000.00	40,000.00
State University, College of Fine Art.	10,666.66	11,333.33	22,000.00	22,000.00	10,000.00
State University, Extension and Supply.	42,116.71	44,000.00	86,116.71	86,116.71	11,000.00
State University, College of Agriculture.	48,000.00	48,000.00	96,000.00	96,000.00	20,000.00
State University, Building and Grounds.	29,500.00	27,500.00	57,000.00	57,000.00	11,000.00
State University, College of Medicine.	24,000.00	25,000.00	49,000.00	49,000.00	21,000.00
State University, Library and Librarian's Salary.	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
State University, Epidemiology Laboratory.	15,000.00	15,000.00	30,000.00	30,000.00	10,000.00
State University, School of Commerce.	35,000.00	35,000.00	70,000.00	70,000.00	10,000.00
State University, School of Education.	20,000.00	20,000.00	40,000.00	40,000.00	10,000.00
State University, Summer Session.	35,000.00	35,000.00	70,000.00	70,000.00	10,000.00
State University, Erection and Equipment of Buildings.	20,000.00	20,000.00	40,000.00	40,000.00	10,000.00
State University, Purchase of Land.	50,000.00	20,000.00	70,000.00	70,000.00	40,000.00
State University, Paying.	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00
State University, Hospital for Orphaned Children.	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00
State University, Unpublished Buildings.	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00
State University, Soldiers' Tuition.	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00
State University, School of Medicine.	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00
State University, Army.	10,000.00	10,000.00	20,000.00	20,000.00	10,000.00
<b>Total</b>	<b>\$ 1,134,800.75</b>	<b>\$ 1,508,915.00</b>	<b>\$ 2,643,715.75</b>	<b>\$ 2,623,815.47</b>	<b>\$ 1,450,000.00</b>

## FINANCES OF THE STATE

## STATE INSTITUTION ACCOUNTS.

State Institution Needs, Appropriation.	30,427.51	40,725.57	71,153.08	60,000.00	50,000.00
Anaconda Reformatory, Industries.	105,575.40	117,317.14	222,892.54	222,892.54	
Anaconda Reformatory, Building and Improvement.	8,180.22	174,058.81	182,239.03	182,239.03	
Cherokee Hospital for Insane, Building and Improvement.	37,821.70	38,729.54	76,551.24	76,551.24	
Cherokee Hospital for Insane, Support.	259,561.40	275,068.54	534,629.94	534,629.94	
Clarksburg Hospital for Insane, Building and Improvement.	8,300.36	12,800.36	21,100.72	21,100.72	
Clarksburg Hospital for Insane, Support.	1,000.00	1,000.00	2,000.00	2,000.00	
Davenport Soldiers' Orphan's Home, Building and Improvement.	121,876.42	134,052.78	255,929.20	255,929.20	
Elkhart Industrial School for Boys, Support.	13,876.42	13,876.42	27,752.84	27,752.84	
Elkhart Industrial School for Boys, Building and Improvement.	14,768.36	15,843.19	30,611.55	30,611.55	
Toledo, Buildings and Improvements.	105,575.40	117,317.14	222,892.54	222,892.54	
Fort Madison Penitentiary, Establishing and Maintaining Industries.	105,575.40	117,317.14	222,892.54	222,892.54	
Fort Madison Penitentiary, Buildings and Improvements.	7,205.56	74,765.40	81,970.96	81,970.96	
Glenwood Institution for Feeble-minded, Support.	111,820.40	122,228.20	234,048.60	234,048.60	
Glenwood Institution for Feeble-minded, Buildings and Improvements.	264,885.26	216,071.48	480,956.74	480,956.74	
Independence Hospital for Insane, Buildings and Improvements.	18,081.00	28,345.19	46,426.19	46,426.19	
Independence Hospital for Insane, Support.	11,200.56	11,200.56	22,401.12	22,401.12	
Knoxville Hospital for Insane, Buildings and Improvements.	11,200.56	11,200.56	22,401.12	22,401.12	
Knoxville Hospital for Insane, Support.	11,200.56	11,200.56	22,401.12	22,401.12	
Marchessault Soldiers' Home, Buildings and Improvements.	11,200.56	11,200.56	22,401.12	22,401.12	
Marchessault Soldiers' Home, Support.	11,200.56	11,200.56	22,401.12	22,401.12	
Mitchellville Industrial School for Girls, Support.	68,515.35	77,224.85	145,740.20	145,740.20	
Mitchellville Industrial School for Girls, Buildings and Improvements.	20,000.00	20,000.00	40,000.00	40,000.00	
Mt. Pleasant Hospital for Insane, Buildings and Improvements.	34,845.21	36,287.55	71,132.76	71,132.76	
Oakdale Tuberculosis Hospital, Support.	122,079.39	140,225.56	262,304.95	262,304.95	
Oakdale Tuberculosis Hospital, Buildings and Improvements.	30,644.70	43,600.25	74,244.95	74,244.95	
Rockwell City Women's Reformatory, Support.	14,253.10	14,253.10	28,506.20	28,506.20	
Rockwell City Women's Reformatory, Buildings and Improvements.	14,253.10	14,253.10	28,506.20	28,506.20	
Westward Hospital, Support.	14,253.10	14,253.10	28,506.20	28,506.20	
Westward Hospital, Buildings and Improvements.	14,253.10	14,253.10	28,506.20	28,506.20	
<b>Total</b>	<b>\$ 2,397,764.17</b>	<b>\$ 4,592,834.07</b>	<b>\$ 6,990,598.24</b>	<b>\$ 7,214,000.00</b>	<b>\$ 50,000.00</b>
Grand total warrants issued July 1, 1918, to June 30, 1920.					
Warrants outstanding July 1, 1918.	\$ 10,611,867.05	\$ 14,866,136.08	\$ 25,477,993.13	\$ 18,695,397.25	\$ 4,886,595.88
<b>Total</b>	<b>\$ 11,175,077.43</b>	<b>\$ 15,534,127.76</b>	<b>\$ 26,061,290.48</b>		
Warrants redeemed.	\$ 10,327,073.21	\$ 14,493,137.98	\$ 24,820,211.19		
Warrants outstanding July 1, 1920.	\$ 648,004.22	\$ 500,660.78	\$ 1,148,665.00		
<b>Total</b>	<b>\$ 11,175,077.43</b>	<b>\$ 15,534,127.76</b>	<b>\$ 26,061,290.48</b>		



TABLE NO. 3—SPECIAL FUNDS.

Warrants issued and redeemed in the various Special Tax Funds during the biennial period ending June 30, 1920.

## CAPITOL EXTENSION.

Warrants outstanding July 1, 1918.....	\$ 3,607.22
Warrants issued during biennium.....	537,282.44
Total.....	\$ 540,889.66
Warrant redeemed during biennium.....	\$ 523,074.96
Warrants outstanding June 30, 1920.....	7,244.71
Total.....	\$ 540,319.66

## STATE INSTITUTIONS.

Warrants issued during biennium.....	\$ 488.75
Warrants redeemed during biennium.....	488.75

TABLE NO. 4—PROVIDENTIAL CONTINGENT FUND.

Itemized Statement of Disbursements of Providential Contingent Fund, Appropriated by the Thirty-sixth and Thirty-seventh General Assemblies.

## THE REFORMATORY, ANAMOSA.

July 15, 1918, Eclipse Lumber Co.....	\$ 683.97
July 7, 1919, J. N. Baumele.....	788.99
Oct. 22, 1919, The Barrett Co.....	1,172.70
Oct. 22, 1919, Iowa State Penitentiary.....	9.00
Oct. 22, 1919, Eclipse Lumber Co.....	35.82
Oct. 22, 1919, Iowa Steele & Iron Works.....	68.36
Total.....	\$ 2,787.94

## THE REFORMATORY FOR BOYS, ELDORA.

Feb. 22, 1919, Samuel Brigham Mfg. Co.....	\$ 34.30
Apr. 7, 1919, Pittsburgh Plate Glass Co.....	95.42
Apr. 21, 1919, Mosher Lumber Co.....	329.61
June 14, 1919, American Type Foundry Co.....	192.61
June 14, 1919, Barnhart Bros. & Spindler.....	45.96
Feb. 3, 1920, Thos. Larson Hdw. Co.....	35.00
Total.....	\$ 732.60

## SCHOOL FOR FEEBLE-MINDED, GLENWOOD.

July 17, 1919, J. F. Wallace Lumber Co.....	\$ 413.39
Dec. 1, 1919, Moetzel & Tobin.....	1,103.24
Total.....	\$ 1,516.66

## HOSPITAL FOR INEBRIATES, KNOXVILLE.

July 27, 1919, The Tabor Co.....	\$ 73.80
Nov. 19, 1919, Marion Co. Electric Co.....	128.50
Total.....	\$ 202.30

## TRAINING SCHOOL FOR GIRLS, MITCHELLVILLE.

Dec. 18, 1919, Pease Hay Comm. Co.....	\$ 205.07
Dec. 18, 1919, Mrs. Ella Downs.....	337.77
Dec. 18, 1919, Farmers Savings Bank.....	344.84
Dec. 18, 1919, Training School for Girls.....	667.28
Dec. 18, 1919, Ed Alleman.....	1.80
Dec. 19, 1919, Chas. Weiss & Sons.....	2,488.99
Feb. 3, 1920, Ankeny Linsseed Co.....	83.00
Mar. 19, 1920, Luthie Hdw. Co.....	21.88
June 22, 1920, Pittsburgh Plate Glass Co.....	67.10
June 22, 1920, The Golden Co.....	60.75
Total.....	\$ 4,392.83

## HOSPITAL FOR INSANE, MT. PLEASANT.

July 27, 1918, C. B. & Q. R. R. Co.....	\$ 79.73
July 27, 1918, Tyler & Hippach.....	1,479.00
July 27, 1918, Armstrong Paint & Varnish Works.....	45.00
July 27, 1918, Certainteed Products Co.....	1,163.75
Aug. 28, 1918, Harry Hayward.....	91.65
Sept. 6, 1918, Harry Hayward.....	223.80
Sept. 19, 1918, Harry Hayward.....	272.05
Sept. 19, 1918, Mike Demaline.....	94.00
Oct. 10, 1918, N. Nagle & Son.....	56.00
Oct. 10, 1918, W. F. Burket.....	11.70
Oct. 10, 1918, Harry Hayward.....	141.55
Dec. 16, 1918, Coffman & Dunne.....	86.50
Jan. 31, 1919, E. E. Taft & Sons.....	301.25
Total.....	\$ 3,995.99

## WOMEN'S REFORMATORY, ROCKWELL CITY.

Feb. 8, 1919, Carl Schlichter.....	\$ 4,000.00
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## SIOUX CITY PATROL DUTY.

Dec. 12, 1919, Lieut. Col. Lloyd D. Ross.....	47.32
Mar. 1, 1920, Vindicator Hotel and Cafe.....	66.39
Mar. 1, 1920, Co. "D" 4th Infantry.....	386.40
Mar. 1, 1920, Co. "A" 4th Infantry.....	410.94
<b>Total</b> .....	<b>710.97</b>

## FUEL ADMINISTRATION.

Dec. 22, 1919, Leona Story.....	15.00
Dec. 22, 1919, Leitha Keys.....	10.50
Dec. 22, 1919, Gladys Mingeart.....	5.25
Dec. 26, 1919, Fotal Telegraph Co.....	5.25
Jan. 5, 1920, Iowa Telephone Co.....	18.41
Jan. 16, 1920, Chas. Webster.....	48.90
Apr. 2, 1920, Iowa Telephone Co.....	2.40
<b>Total</b> .....	<b>100.25</b>

## TABLE NO. 5—UNEXPENDED APPROPRIATIONS.

Showing Extraordinary Appropriations of Former General Assemblies  
Undrawn at the Close of Business, June 30, 1920.

Board of Control, aid to homes for friendless girls.....	3,581.06
Board of Health, venereal disease control.....	19,330.22
Encouragement of Dairy Industry.....	4,420.14
Encouragement of Beef Industry.....	9,740.80
Encouragement of Grain Industry.....	5,664.28
Historical Department, motion picture expense.....	5,664.28
Historical Department, archive expense.....	5,720.00
Historical Department, acquiring portraits.....	1,500.00
Historical Department, conservation expense.....	1,100.00
Militia, Iowa war roster.....	728.71
Provisional contingent.....	10,012.25
Railroad Commission, expenses.....	41,280.70
State College, specials.....	76,312.31
State Teachers College, specials.....	784,222.33
State University, specials.....	285,000.00
State Teachers College, specials.....	8,700.00
Temple of Justice.....	601,184.09
School for Deaf.....	50,000.00
College for Blind.....	1,000.00
Superintendent of Public Instruction, normal training.....	221,128.49
Superintendent of Public Instruction, consolidated schools.....	29,000.00
Superintendent of Public Instruction, vocational education.....	90,200.00
Superintendent of Public Instruction, mining camp schools.....	42,456.81
Superintendent of Public Instruction, rural schools.....	200,000.00
Superintendent of Public Instruction, teachers placement.....	2,854.35
Anamosa, specials.....	12,008.32
Cherokee, specials.....	115,022.30
Clarendon, specials.....	39,648.48
Davenport, specials.....	32,552.48
Toledo, specials.....	30,650.47
El Dorado, specials.....	34,470.88
Flt. Madison, specials.....	17,166.38
Independence.....	31,004.80
Marshalltown.....	55,179.83
Missouri, specials.....	29,001.33
Mt. Pleasant.....	28,535.00
Oklahe.....	44,229.00
Rockwell City.....	14,470.77
Woodward.....	56,343.26
State Institutions Special Fund.....	46,206.85
<b>Total</b> .....	<b>3,505,558.80</b>

## TABLE NO. 6—TAXES UNCOLLECTED.

Taxes Uncollected by Counties after being in hands of the Treasurers  
One Year and Balances Due the State June 30, 1920.

COUNTIES	Taxes Uncollected Jan. 1, 1919, and Jan. 1, 1920.				Tax Uncollected June 30, 1920			
	General revenue and previous years uncollected Jan. 1, 1919	General revenue and previous years uncollected Jan. 1, 1920	Capital Extension of 1919 previous years uncollected Jan. 1, 1919	Capital Extension of 1920 previous years uncollected Jan. 1, 1920	General revenue and previous years uncollected Jan. 1, 1920	Capital Extension of 1920 previous years uncollected Jan. 1, 1920	General revenue and previous years uncollected Jan. 1, 1920	Capital Extension of 1920 previous years uncollected Jan. 1, 1920
Adair.....	1,556.74	2,166.58	42.35	58.20	28,546.91	500.40		
Adams.....	2,467.02	3,004.54	106.12	119.99	21,758.36	502.44		
Albany.....	600.44	516.08	51.18	67.53	29,774.04	603.41		
Albany.....	1,147.56	1,115.47	33.54	35.81	25,301.48	537.10		
Andover.....	792.92	1,085.40	10.07	10.07	20,770.94	524.07		
Benton.....	1,574.12	1,405.10	60.72	58.13	44,718.12	581.05		
Black Hawk.....	7,100.49	4,322.81	186.17	171.42	60,460.48	1,228.97		
Boone.....	7,014.29	7,063.82	153.19	156.06	42,495.40	879.52		
Bremer.....	979.54	841.57	48.21	44.61	27,980.21	507.79		
Buchanan.....	983.75	738.47	40.78	39.48	25,110.73	622.79		
Buena Vista.....	3,453.70	2,662.77	70.08	77.44	40,529.73	829.14		
Butler.....	2,895.93	2,766.01	68.02	68.28	30,723.84	748.38		
Calhoun.....	6,109.57	6,536.41	48.96	61.05	41,140.86	767.83		
Carroll.....	2,555.44	2,848.38	48.57	60.40	30,847.44	834.46		
Cass.....	1,584.81	1,542.48	44.36	61.00	33,345.01	700.10		
Cedar.....	2,025.00	2,100.34	91.42	107.42	40,411.15	807.49		
Cerro Gordo.....	951.06	1,492.55	76.44	104.65	41,000.74	915.73		
Cherokee.....	2,744.51	3,077.53	35.02	45.22	35,877.12	713.93		
Chickasaw.....	2,200.06	1,987.27	99.64	96.36	24,032.07	606.92		
Clarke.....	2,550.04	2,550.04	64.48	64.48	27,264.90	688.97		
Clay.....	1,884.53	2,800.66	60.22	27.63	38,341.97	730.73		
Clayton.....	289.40	615.07	15.67	36.39	33,627.36	700.21		
Clinton.....	1,129.77	1,269.07	46.29	55.80	31,648.22	1,066.50		
Crawford.....	5,000.00	4,188.78	99.354	81.42	29,354.81	607.36		
Dallas.....	1,328.70	1,577.78	86.53	93.28	38,371.73	809.92		
Davis.....	2,111.54	548.81	89.91	53.04	18,962.34	429.85		
Decatur.....	5,422.89	6,066.97	470.46	486.82	28,715.34	607.36		
Delaware.....	852.21	900.89	38.42	39.28	28,420.78	585.84		
Des Moines.....	1,215.83	1,089.42	54.83	38.36	38,524.52	609.92		
Dickinson.....	4,446.48	4,188.78	104.09	99.44	31,010.30	800.92		
Dobson.....	6,411.86	1,712.27	281.35	78.31	48,158.07	1,020.80		
Emmett.....	876.78	772.60	11.82	6.08	20,676.84	401.05		
Fayette.....	210.34	250.74	24.80	27.29	35,868.85	732.65		
Floyd.....	2,645.79	2,710.28	25.85	37.80	30,236.54	615.06		
Franklin.....	1,296.18	1,630.07	66.61	78.48	29,820.50	601.61		
Fremont.....	2,737.30	6,044.77	134.86	197.83	30,710.34	701.13		
Greene.....	2,875.51	2,875.51	62.41	83.65	34,119.76	712.47		
Grundy.....	716.32	819.46	37.56	37.80	33,114.11	606.87		
Guthrie.....	2,882.60	3,220.50	60.67	112.08	33,058.17	685.73		
Hamilton.....	1,684.66	4,704.73	131.26	146.59	38,077.15	833.45		
Hancock.....	1,192.74	1,380.33	52.46	56.34	24,830.86	523.67		
Hardin.....	1,481.24	1,929.55	65.18	79.65	38,433.88	824.81		
Harrison.....	1,608.36	1,945.58	65.76	48.65	33,013.78	708.08		
Henry.....	506.76	501.41	25.96	28.01	25,004.91	626.82		
Howard.....	390.44	473.84	12.00	14.62	30,877.36	630.26		
Humboldt.....	1,293.05	1,931.35	54.24	72.27	36,624.79	644.10		
Iowa.....	1,256.05	1,222.74	19.65	17.56	29,523.57	609.24		
Jackson.....	342.78	1,108.29	153.82	153.06	34,317.61	845.05		
Jasper.....	1,135.34	1,135.34	30.47	34.13	28,303.98	579.41		
Jefferson.....	1,831.01	1,992.25	90.49	210.29	45,086.22	1,068.18		
Jessie.....	159.96	381.21	36.80	34.88	22,901.62	611.03		

COUNTIES	Taxes Uncollected Jan. 1, 1919, and Jan. 1, 1920				Tax Uncollected June 30, 1920			
	General revenue and previous years uncollected Jan. 1, 1919	General revenue tax of 1919 and previous years uncollected Jan. 1, 1920	Capitol Extension tax of 1919 and previous years uncollected Jan. 1, 1919	Capitol Extension tax of 1919 and previous years uncollected Jan. 1, 1920	General revenue and previous years	Capitol Extension tax of 1919 and previous years	Capitol Extension tax of 1919 and previous years	Capitol Extension tax of 1919 and previous years
Johnson.....	5,914.45	6,223.64	112.77	121.56	46,950.90	522.47		
Jones.....	1,630.64	2,017.19	23.75	33.93	28,797.02	580.35		
Krook.....	421.88	406.96	42.22	44.31	31,207.97	582.69		
Kossuth.....	4,441.30	4,708.21	121.74	130.57	49,009.59	1,033.32		
LaSalle.....	5,702.15	7,139.52	100.91	138.45	46,587.18	598.08		
Linn.....	3,720.25	2,815.09	109.05	129.63	75,128.38	1,529.94		
Louisa.....	1,786.39	1,947.78	155.02	140.08	24,548.47	601.35		
Lucas.....	2,949.09	2,874.88	22.51	115.86	71,087.02	485.96		
Lucas.....	2,929.30	2,028.89	47.51	46.94	31,849.44	635.01		
Madison.....	729.76	200.25	17.81	5.49	27,073.99	552.80		
Marion.....	2,224.89	2,066.34	382.12	391.14	28,580.58	1,103.71		
Marshall.....	10,568.34	13,568.75	1,008.61	1,191.23	42,785.70	1,838.34		
Marshall.....	1,548.51	1,707.99	27.46	32.30	45,174.43	917.76		
Mills.....	2,065.37	2,515.20	92.87	98.40	19,623.96	587.56		
Mitchell.....	924.85	901.29	43.22	43.60	24,648.62	527.19		
Monona.....	3,811.29	4,008.83	116.63	124.39	35,555.36	770.11		
Monroe.....	2,332.83	2,870.08	109.26	123.40	30,187.15	475.78		
Montgomery.....	1,568.62	1,369.52	14.16	17.80	25,417.76	520.12		
Muscatine.....	706.26	864.56	28.55	31.32	36,504.51	758.46		
O'Brien.....	6,275.47	6,628.22	357.56	364.87	44,132.15	1,129.66		
Oceola.....	774.99	1,055.22	19.24	27.26	25,209.22	495.61		
Pack.....	7,132.75	7,083.82	64.59	69.03	42,188.23	785.36		
Palo Alto.....	4,159.27	4,007.99	135.36	131.11	32,450.17	711.52		
Plymouth.....	1,970.08	1,941.14	45.15	45.37	44,510.27	913.32		
Pocahontas.....	2,919.60	2,806.21	74.40	71.76	35,525.48	759.22		
Polk.....	34,077.16	40,068.71	521.65	905.22	222,237.78	4,640.58		
Pottawattamie.....	11,219.42	15,853.21	225.24	288.54	70,450.60	1,411.72		
Poweshiek.....	620.74	625.79	9.26	14.00	36,021.78	722.39		
Ringgold.....	673.09	673.69	164.46	169.85	21,821.56	619.32		
Sac.....	2,400.80	2,793.81	54.41	65.11	40,789.47	840.64		
Scott.....	1,430.63	1,109.48	55.99	33.08	56,027.42	1,149.64		
Shelby.....	239.78	664.76	19.62	29.90	36,263.08	754.74		
Sioux.....	1,191.06	1,090.11	67.62	63.37	39,340.54	844.78		
Story.....	2,861.24	2,688.80	106.33	177.27	46,582.25	1,072.29		
Taylor.....	608.12	700.05	44.13	52.81	40,240.13	922.58		
Union.....	1,251.11	1,508.82	47.47	56.18	27,008.85	570.41		
Union.....	807.63	1,042.07	35.99	41.47	23,138.72	490.49		
Van Buuren.....	1,620.42	1,590.62	37.76	56.59	20,138.59	418.50		
Wapello.....	6,845.96	7,238.40	185.89	200.79	40,132.50	870.35		
Warren.....	3,900.87	3,954.78	69.07	71.74	32,377.18	631.75		
Washington.....	377.06	560.69	11.11	15.89	36,021.29	729.77		
Wayne.....	12.00	340.76	1.45	13.79	24,871.19	516.17		
Webster.....	2,404.56	2,222.18	88.43	102.68	55,000.08	1,175.95		
Winnebago.....	1,606.26	1,374.33	31.83	26.24	20,720.06	465.23		
Winnebago.....	635.69	214.12	22.72	12.45	30,275.49	625.85		
Woodbury.....	5,759.49	8,389.25	1,021.18	1,125.72	110,808.63	3,210.88		
Worth.....	1,809.76	2,154.76	77.08	86.42	19,098.92	422.24		
Wright.....	1,289.78	1,425.95	22.44	38.79	31,813.75	648.55		
Total.....	\$ 398,227.06	\$ 301,256.99	\$ 10,465.50	\$ 11,507.22	\$3,093,146.50	\$80,711.88		
Total amount levied.....	\$7,236,849.08	\$6,486,180.47	\$170,482.50	\$176,454.87				
Total amount collected.....	7,215,692.75	6,467,580.86	169,645.90	175,323.06				
Per cent collected.....	99 per cent	99 per cent	99 per cent	99 per cent				

TABLE NO. 7—PERMANENT SCHOOL FUND.

Statement of Condition of the Permanent School Fund and Transactions  
July 1, 1918, to June 30, 1920.

Permanent School Fund held by counties June 30, 1920.....\$ 4,807,156.76  
State Bonds drawing 6 per cent interest.....10,937.18

Total.....\$ 4,818,093.94

ADDITIONS TO FUND FROM SALE OF SCHOOL LAND.

Jan. 1, 1920—Wayne County.....\$ 225.00

ADDITIONS TO FUND ON ACCOUNT OF ESCHEAT ESTATES.

Sept. 14, 1919—Scott County, Jochim Niehl estate.....\$ 300.16

Sept. 14, 1919—Scott County, H. H. Steffin estate.....\$ 308.48

Feb. 9, 1920—Boone County, Andrew Steffin estate.....\$ 3,301.08

Total.....\$ 4,442.72

Notes—There has been no change since the last report in regard to the property of various kinds held by the State for the benefit of the Permanent School Fund, on account of old judgments, notes and mortgages. The estimated total value of the land held is \$2,800.00, and the amount unpaid on notes and mortgages is \$35,834.06.

There has been an increase in the Permanent School Fund from the sale of land, as shown above, of \$225.00, and from escheat estate, \$4,442.72; total, \$4,667.72.



TABLE NO. 8—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, 1919, on the basis of fifteen and eight hundred ninety-six thousandths cents for each youth in the county.

COUNTIES	Number of youths	Amount of Permanent Fund held by County on first Monday of January 1, 1919	Semi-annual interest on Permanent Fund as per Code of 1913	Amount of interest to be apportioned by County Auditors as per Section 2865, Code Supp. 1913	Deficiency to be transferred from General School Fund Interest Account as per Section 2865, Code Supp. 1913	Excess to be transferred from School Fund Interest Account as per Section 2867 of Code
Adair	4,381	\$ 36,806.71	\$ 828.82	\$ 696.43	\$ 132.39	
Adams	3,280	36,650.74	825.54	519.65	305.89	
Albany	8,781	65,430.79	1,494.69	885.23	579.92	
Albany	9,903	44,199.38	994.49	1,388.54		\$ 594.05
Albany	3,843	40,615.37	912.85	610.90	301.95	
Benton	1,641	30,000.00	675.00	1,161.28	486.28	
Black Hawk	14,845	19,555.54	410.75	2,346.57	1,935.82	
Boone	8,114	90,133.88	2,028.01	1,289.55	738.46	
Bremer	4,805	32,569.69	1,183.49	778.13	405.36	
Buchanan	4,713	13,559.16	394.41	884.12	549.71	
Burns Vista	5,124	64,773.36	1,457.40	814.54	642.86	
Butler	5,316	13,975.49	312.31	848.06	535.75	
Calhoun	4,967	7,715.75	178.52	1,163.60	985.08	
Carroll	6,403	16,708.01	375.93	1,032.17	656.24	
Cass	5,692	57,702.70	1,299.66	884.16	415.50	
Cedar	4,047	29,666.79	730.70	738.72	738.72	
Cerro Gordo	4,662	29,666.79	730.70	738.72	738.72	
Cherokee	4,564	63,633.91	1,431.54	725.52	706.02	
Chickasaw	4,809	32,828.42	738.87	764.47	25.60	
Clarke	4,312	46,472.12	1,045.66	514.82	530.84	
Clay	4,406	67,635.44	1,519.30	715.03	804.27	
Clayton	7,003	80,079.00	910.58	1,122.78	212.20	
Clinton	13,719	13,719.00	2,029.46	2,029.46		
Crawford	6,313	13,500.00	342.54	791.02	791.02	
Dallas	7,044	48,933.74	1,101.61	1,119.76	18.75	
Davis	3,871	30,882.81	694.86	615.36	79.50	
Decatur	6,015	307,338.43	8,415.07	829.09	1,686.07	
Delaware	5,440	19,469.44	420.04	864.77	434.73	
Des Moines	9,234	50,182.00	1,165.00	1,467.89	1,467.29	
Dickinson	3,451	95,138.00	2,195.00	2,195.00		
Dubuque	17,608		2,799.07	2,799.07		
Emmet	3,646	63,037.47	1,418.34	579.59	838.75	
Payette	8,781	69,509.47	1,583.96	1,265.88	318.08	
Floyd	8,113	25,706.46	583.37	813.11	229.74	
Franklin	4,853	39,749.11	691.85	771.14	79.29	
Greene	4,531	63,024.96	1,424.81	729.27	695.54	
Grundy	4,312	36,464.58	819.10	717.41	101.69	
Hamilton	4,394	22,443.45	504.98	692.73	188.75	
Hancock	5,141	48,726.07	1,067.00	817.34	249.66	
Harrison	6,850	50,723.53	1,141.50	786.02	355.48	
Hawcock	4,792	48,330.42	1,067.43	761.77	305.66	
Hardin	6,002	42,809.90	955.47	954.11	11.36	
Henry	7,715	51,156.04	1,151.01	1,226.42	75.41	
Howard	4,900	11,229.07	252.45	786.02	533.57	
Humboldt	4,300	41,568.40	935.29	698.61	236.68	
Iowa	3,943	31,791.46	715.31	626.80	88.51	
Jackson	5,828	36,972.00	866.87	866.87		
Jackson	5,828	70,361.73	1,583.14	846.97	736.17	
Jackson	5,985	32,711.15	736.00	861.41	215.41	

## COUNTIES

Number of youths	Amount of Permanent Fund held by County on first Monday of January 1, 1919	Semi-annual interest due and apportioned as per Section 2865, Code Supp. 1913	Amount of interest to be apportioned by County Auditors as per Section 2865, Code Supp. 1913	Excess to be transferred from School Fund Interest Account as per Section 2867 of Code
Jasper	8,073	62,549.08	1,407.55	1,283.33
Jefferson	4,407	37,960.33	829.85	700.56
Johnson	7,171	36,778.00	827.50	1,139.94
Jones	3,556	17,293.00	381.54	460.08
Kearney	4,478	22,397.19	523.51	1,029.78
Keokuk	8,314	106,647.69	2,399.57	1,311.64
Kossuth	9,969	1,750.00	48.24	1,583.14
Lac	20,624			2,280.19
Linn	3,750	32,542.61	725.45	597.55
Lodish	4,847	21,847.47	716.57	770.51
Louis	4,918	122,534.86	2,757.08	781.79
Lyon	4,414	60,963.22	1,309.42	701.67
Madison	8,191	29,196.79	656.93	1,302.09
Marion	7,653	73,545.24	1,654.57	230.67
Marshall	8,443	30,645.92	689.54	1,466.73
Mills	4,451	46,318.85	1,047.17	707.55
Mitchell	4,750	13,322.49	299.96	676.40
Monroe	1,760	44,602.60	1,005.69	836.65
Monroe	7,794	60,912.14	1,370.52	1,227.85
Montgomery	4,673	49,682.13	1,115.00	742.84
Muscatine	7,943			1,192.72
O'Brien	5,513	102,540.23	2,397.19	876.37
Oswego	3,052	99,145.25	2,239.77	485.16
Page	6,465	77,519.44	1,714.19	1,059.59
Palo Alto	4,868	48,102.38	1,087.30	765.51
Plymouth	7,084	117,458.24	2,642.81	1,226.11
Pocahontas	4,868	91,518.23	2,059.16	773.84
Polk	26,180	50.00	1.12	5,751.38
Pottawattamie	15,781	84,445.60	1,900.68	2,508.64
Poweshock	5,796	54,506.66	1,227.43	911.82
Ringgold	4,453	138,660.28	3,115.55	2,206.67
Ross	7,027	30,042.43	450.05	792.59
Scott	19,329			2,915.27
Shelby	5,049	36,019.40	885.44	802.61
Sioux	129	129,432.84	2,915.27	2,117.17
Story	7,233	43,825.97	986.51	1,165.09
Tama	6,501	38,367.37	863.27	985.74
Taylor	4,453	54,062.51	1,217.08	742.65
Union	4,420	43,618.46	981.43	742.37
Van Buren	4,678	34,726.83	782.86	672.10
Wapello	12,944	28,413.38	1,314.25	628.65
Warren	5,294	39,232.18	883.17	841.56
Washington	5,512	29,727.03	684.06	876.22
Wayne	4,679	125,848.31	2,831.50	743.90
Webster	10,414	55,470.92	1,352.60	1,650.47
Winnebago	4,328	215,276.51	4,843.72	698.00
Winnebago	6,163	31,499.52	708.74	1,048.06
Winnebago	24,778	99,713.00	2,242.54	2,628.85
Woodbury	5,400	36,850.53	829.13	547.79
Wright	5,730	21,739.83	1,164.10	910.87
State Bonds		19,967.18	228.87	228.87
Totals	681,195	\$4,813,426.22	\$108,286.56	\$108,286.56

\$ 37,396.06



TABLE NO. 9—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, 1920, on the basis of sixteen and seventy-four thousandths cents for each youth in the county.

COUNTIES	Number of youth	Amount of Permanent Fund held by County on January 1, 1920	Semi-annual interest due and apportioned to County to Code of 1913	Amount of interest to be apportioned by Auditor of State on first Monday of March and first Monday of September, 1920, to Code of 1913	Deficiency to be transferred from Permanent School Fund Interest Account as per Section 2847, Code of 1913	Excess to be transferred from Permanent School Fund Interest Account as per Section 2847, Code of 1913
Adair	4,278	\$ 30,836.71	\$ 828.82	\$ 687.65		\$ 141.17
Adams	3,122	36,630.74	825.54	601.84		223.70
Adams	5,066	69,450.70	1,404.69	819.62		585.07
Appanoose	9,836	44,199.38	994.49	1,581.05	\$ 586.56	
Audubon	3,664	40,615.37	912.85	588.96		323.89
Benton	6,813	30,000.00	675.09	1,060.13	430.12	
Black Hawk	14,060	18,255.54	410.75	2,394.84	1,854.09	
Boone	8,330	90,123.88	2,028.01	1,338.97		689.04
Bremer	4,824	52,509.69	1,183.49	775.42		408.07
Buchanan	5,416	13,529.10	304.41	870.58	566.17	
Buena Vista	4,560	64,773.36	1,457.40	802.10		655.30
Butler	5,260	13,975.49	314.45	845.50	531.05	
Calhoun	4,821	51,715.75	1,163.60	774.94		388.66
Carroll	5,282	16,708.01	375.93	1,006.78	632.85	
Cass	7,167	57,762.70	1,599.66	830.35		769.31
Cedar	4,619			745.47	742.47	
Cerro Gordo	8,744	22,665.79	510.65	1,405.52	894.87	
Cherokee	4,027	63,023.91	1,411.54	737.68		703.86
Chickasaw	4,560	32,828.22	738.87	734.45		4.42
Clarke	3,154	46,472.19	1,045.63	606.98		538.65
Clay	4,877	67,524.41	1,519.39	705.56		813.84
Clayton	7,094	40,470.00	910.58	1,140.30	229.72	
Clinton	13,737			2,947.36	2,947.36	
Crawford	6,122	10,500.00	236.25	984.06	747.81	
Dallas	7,176	48,933.74	1,101.01	1,153.48	52.47	
Davis	3,067	30,882.81	694.86	673.37		121.49
Decatur	4,909	30,749.11	2,415.07	804.84		1,610.23
Delaware	5,445	19,469.44	428.06	875.34	437.18	
Des Moines	8,832			1,422.04	1,422.04	
Dubuque	3,461	85,127.83	1,915.60	546.69		1,368.91
Dickinson	17,664			2,830.32	2,830.32	
Emmet	3,749	68,027.47	1,418.34	605.62		812.72
Payette	8,715	60,500.47	1,563.96	1,400.86		1,603.10
Floyd	5,023	23,705.46	533.37	807.41	274.04	
Franklin	4,909	30,749.11	601.85	789.08	97.23	
Frempont	4,506	63,324.06	1,424.21	724.30		700.91
Grainger	4,661	36,404.08	819.10	749.21		69.89
Guthrie	4,260	22,443.45	504.98	694.76	179.78	
Hamilton	4,964	48,735.07	1,067.00	803.06		263.94
Hancock	4,984	48,309.42	1,087.43	801.13		286.30
Hardin	6,048	42,909.90	965.47	972.16	6.69	
Harrison	7,168	51,154.04	1,151.01	7.00		1,157.01
Henry	4,844	11,220.07	322.45	778.68	226.18	
Howard	3,915	41,508.40	985.29	629.30		355.99
Humboldt	3,933	31,791.46	715.31	632.20		82.11
Iowa	3,398	36,972.00	606.87	535.30		71.57

## COUNTIES

Number of youth	Amount of Permanent Fund held by County on January 1, 1920	Semi-annual interest due and apportioned to County to Code of 1913	Amount of interest to be apportioned by Auditor of State on first Monday of March and first Monday of September, 1920, to Code of 1913	Deficiency to be transferred from Permanent School Fund Interest Account as per Section 2847, Code of 1913	Excess to be transferred from Permanent School Fund Interest Account as per Section 2847, Code of 1913
Iowa	5,469	70,361.72	1,583.14	879.09	704.05
Jackson	5,766	82,711.15	1,706.00	1,041.49	664.51
Jasper	8,242	62,745.08	1,447.35	1,041.82	405.53
Jefferson	4,553	27,969.23	623.85	683.63	53.78
Johnson	6,727	36,178.00	827.30	1,082.91	255.61
Jones	5,573	17,395.00	391.34	963.66	472.32
Kearney	6,302	23,207.19	523.31	1,012.66	489.35
Kossuth	8,405	106,647.69	2,269.97	1,331.02	1,048.95
Lee	10,768	1,750.00	39.38	1,610.48	1,611.10
Linn	20,860			2,353.85	2,353.85
Louisia	3,453	22,242.61	725.45	554.83	170.61
Lucas	4,788	31,847.47	716.57	709.62	53.95
Lyons	4,948	122,534.86	2,737.03	705.25	1,961.68
Madison	4,325	69,363.22	1,600.42	665.21	674.21
Mahaska	8,134	29,196.79	660.93	1,307.46	650.53
Marion	7,210	73,545.24	1,604.77	1,158.94	445.83
Marshall	8,886	39,643.92	689.54	1,428.34	738.80
Mills	4,391	46,318.85	1,045.17	705.81	339.36
Monroe	4,142	13,332.49	299.98	665.50	365.52
Montgomery	5,141	44,692.00	1,005.58	806.27	179.31
Muscatine	7,326	50,912.14	1,179.32	1,179.19	191.23
O'Brien	4,960	49,285.13	1,115.90	749.05	366.85
Oceola	6,288			1,108.79	1,108.79
Oregon	5,417	102,549.23	2,307.15	870.73	1,436.42
Page	7,129	59,145.25	2,230.77	502.06	1,727.81
Palo Alto	6,706	77,539.44	1,744.19	1,077.52	666.67
Pemont	4,750	48,102.38	1,082.30	763.22	319.08
Pocahontas	7,046	117,458.24	2,642.81	1,132.58	1,510.23
Polk	4,800	51,518.22	1,060.16	775.09	285.07
Pottawattamie	38,613	50.00	1.12	5,880.18	5,881.06
Pottawattamie	18,750	84,443.69	1,900.03	2,371.06	631.63
Pottawattamie	5,591	14,666.66	1,237.43	898.70	338.73
Ringgold	4,675	128,692.25	3,118.55	635.02	2,483.53
Sac	4,944	29,045.43	450.95		342.22
Schubert	17,599			2,885.29	2,885.29
Shelby	5,006	35,919.49	885.44	804.51	80.93
Sioux	6,478	179,439.84	3,921.69	1,302.26	2,619.43
Story	7,466	43,833.97	986.31	1,309.09	312.78
Tama	6,132	38,367.45	863.27	981.96	122.30
Taylor	4,490	64,961.91	1,517.08	715.93	801.15
Union	4,574	42,618.46	981.49	715.93	265.56
Van Buren	4,144	34,793.83	782.86	666.11	116.75
Wapello	10,311	58,411.26	1,314.25	1,753.84	429.59
Washington	5,174	39,832.17	831.67	980.95	149.28
Webster	5,695	39,727.03	804.68		51.59
Webster	4,096	139,848.31	2,831.59	738.77	2,092.82
Winnebago	4,233	65,670.92	1,352.60	1,630.23	277.63
Winnebago	4,233	215,576.51	4,845.72	437.75	4,407.97
Winnebago	6,165	31,499.52	708.74	660.97	4,163.39
Woodbury	24,979	99,713.00	2,243.54	4,013.13	1,771.59
Worth	5,359	859.15	549.74		279.39
Wright	6,055	51,729.83	1,194.15	973.29	160.86
State Bonds		10,507.18	328.12		328.12
Totals	674,278	\$4,812,436.22	\$108,384.07	\$108,384.07	\$ 37,682.50

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1919.

COUNTIES	Acres of land assessed	Value per Acre		Assessed Actual Value of Land		Reported actual value of town lots	Increase—per cent	
		Reported	Adjusted	Reported	Adjusted			
Adair.....	326,809	858.29	875.25	28,867,232	28,880,000	2,152,990	7	2
Adams.....	344,052	84.00	77.04	29,178,147	26,555,068	1,600,133	14	2
Alabama.....	408,000	42.16	54.8	17,315,562	22,380,396	3,013,979	30	1
Appanoose.....	331,697	69.24	55.14	22,977,562	18,300,000	4,677,562	25	1
Arden.....	275,814	84.50	89.96	23,556,490	24,800,000	1,243,510	5	1
Ashtabula.....	441,550	77.24	84.19	34,181,956	37,258,326	3,076,370	9	1
Black Hawk.....	342,500	75.86	85.37	25,843,540	29,303,206	3,459,666	13	1
Bonds.....	300,000	60.00	86.00	18,000,000	25,800,000	7,800,000	43	1
Bremer.....	302,600	71.32	78.24	21,576,816	23,610,336	2,033,520	9	1
Brown.....	346,500	83.62	70.28	29,059,412	24,241,747	4,817,665	11	1
Bushland.....	358,796	78.61	84.90	27,810,902	30,035,828	2,224,926	8	1
Buena Vista.....	354,398	82.58	85.28	29,264,476	30,266,688	1,002,212	3	1
Butler.....	340,725	77.03	84.73	26,340,612	29,034,673	2,694,061	10	1
Calhoun.....	351,938	81.97	90.16	28,847,900	31,722,690	2,874,790	10	1
Carroll.....	350,101	75.92	81.90	26,578,816	28,705,111	2,126,295	8	1
Cass.....	354,401	81.02	84.04	28,955,796	29,863,869	908,073	3	1
Cedar.....	364,137	79.06	79.05	27,363,765	27,363,765	14,041,640	51	1
Cerro Gordo.....	394,197	79.54	85.10	31,366,854	30,964,523	3,882,331	12	1
Cherokee.....	390,795	63.85	68.28	24,775,434	21,139,735	3,635,699	15	1
Chickasaw.....	265,255	49.78	79.21	13,356,085	16,029,382	2,673,297	20	1
Clarks.....	342,008	74.01	78.84	25,562,576	26,829,144	1,266,568	5	1
Clay.....	471,993	42.31	45.16	19,970,920	21,355,189	1,384,269	7	1
Clayton.....	440,913	71.84	84.18	28,626,744	33,731,237	5,104,493	18	1
Clinton.....	439,907	102.07	95.49	45,172,940	42,010,842	3,162,098	7	1
Crawford.....	365,292	76.80	78.27	27,982,960	29,781,256	1,798,296	6	1
Dallas.....	319,337	49.15	55.15	14,138,825	17,472,778	3,333,953	24	1
Davis.....	333,413	88.97	95.24	31,072,079	31,862,332	790,253	2	1
Decatur.....	362,479	69.73	79.23	25,114,149	28,114,149	3,000,000	12	1
Delaware.....	362,479	69.73	79.23	25,114,149	28,114,149	3,000,000	12	1
DeKalb.....	362,479	69.73	79.23	25,114,149	28,114,149	3,000,000	12	1
Dickinson.....	327,901	77.17	75.06	16,690,623	17,858,977	1,168,354	7	1
Dubuque.....	369,200	73.12	73.18	27,072,871	27,072,871	19,021,267	70	1
Emmet.....	341,535	82.42	88.94	28,369,000	30,350,000	1,981,000	7	1
Fayette.....	448,502	69.46	75.04	31,163,944	33,607,159	2,443,215	8	1
Floyd.....	309,908	57.06	75.27	17,708,343	23,497,829	5,789,486	32	1
Franklin.....	308,001	76.56	76.57	27,429,548	27,429,548	2,325,184	8	1
Freemont.....	315,344	65.35	65.35	17,663,520	17,663,520	1,618,636	9	1
Greene.....	355,480	80.55	90.21	28,622,168	32,068,028	3,445,860	12	1
Grundy.....	310,896	85.71	95.14	26,645,664	29,676,667	3,031,003	11	1
Guthrie.....	367,148	64.36	72.76	23,644,000	26,544,344	2,900,344	12	1
Hamilton.....	364,948	75.04	80.25	27,385,790	29,302,791	1,917,001	7	1
Haskell.....	354,612	52.12	65.15	18,581,700	23,227,125	4,645,425	25	1
Jarvis.....	340,512	74.02	83.79	25,311,710	28,587,915	3,276,205	13	1
Harrison.....	427,209	65.35	65.35	27,968,673	27,968,673	4,487,487	16	1
Henry.....	302,000	74.06	74.06	19,402,008	19,402,008	1,940,208	10	1
Howard.....	701,472	59.84	68.21	41,835,216	47,835,216	6,000,000	14	1
Humboldt.....	360,073	77.36	77.36	27,968,673	27,968,673	4,487,487	16	1
Ia.....	374,102	59.87	84.88	27,333,274	30,085,610	2,752,336	10	1
Iowa.....	359,409	78.60	84.19	28,287,448	30,208,104	1,920,656	7	1
Jackson.....	340,150	64.94	64.94	22,070,944	22,070,944	1,850,268	8	1
Jasper.....	446,055	78.44	83.03	34,983,692	37,432,871	2,449,179	7	1
Jefferson.....	394,008	67.26	75.15	26,555,792	29,856,478	3,299,686	12	1
Johnson.....	385,742	65.35	79.72	25,311,710	30,856,086	5,544,376	22	1
Jones.....	146,822	84.31	68.16	12,413,344	10,108,144	2,305,200	19	1
Knox.....	355,600	69.59	75.15	24,732,000	26,732,040	2,000,040	8	1
Kossuth.....	340,990	80.60	80.60	27,429,548	27,429,548	2,325,184	8	1
Laurens.....	715,115	16.16	73.81	11,517,556	52,737,146	41,219,590	356	1
Lincoln.....	445,082	81.25	85.29	36,163,648	37,971,830	1,808,182	5	1
Louis.....	249,608	74.21	74.24	18,529,600	18,529,600	1,850,268	10	1

## COUNTIES

COUNTIES	Acres of land assessed	Value per Acre		Assessed Actual Value of Land		Reported actual value of town lots	Increase—per cent	
		Reported	Adjusted	Reported	Adjusted			
Lucas.....	274,619	50.32	54.84	13,819,280	15,063,124	2,650,076	19	1
Lyon.....	300,750	78.57	90.35	23,655,375	27,135,075	3,479,700	15	1
Madison.....	354,344	72.66	72.66	25,740,211	25,740,211	2,633,624	10	1
Manassas.....	354,393	75.07	75.07	26,819,518	26,819,518	2,633,624	10	1
Marion.....	348,854	61.38	68.06	21,470,286	23,817,214	2,346,928	11	1
Marshall.....	347,301	87.22	89.83	30,363,822	31,274,746	10,460,000	34	1
Mills.....	207,449	68.78	72.88	15,132,964	18,704,870	3,571,906	24	1
Mitchell.....	294,773	72.62	72.62	21,379,000	21,379,000	2,633,624	12	1
Monona.....	416,612	57.37	58.27	23,908,000	24,106,300	2,098,300	9	1
Monroe.....	294,771	46.15	54.92	12,220,736	14,542,675	2,321,939	19	1
Montgomery.....	290,558	75.39	82.17	19,644,750	21,417,777	1,773,027	9	1
Muscatine.....	307,439	76.49	80.31	23,674,630	24,778,380	1,103,750	5	1
Noble.....	351,936	84.06	84.81	29,797,600	30,272,312	4,740,300	15	1
Oceola.....	343,800	73.21	77.25	25,269,300	26,906,231	1,636,931	6	1
Page.....	336,255	78.30	78.30	26,566,944	26,566,944	2,633,624	10	1
Palo Alto.....	351,936	66.52	73.17	23,398,323	25,705,155	2,306,832	10	1
Plymouth.....	334,456	81.95	85.17	27,590,572	29,542,194	1,951,622	7	1
Pocahontas.....	338,650	87.54	89.37	27,545,039	30,387,499	2,842,460	10	1
Polk.....	367,626	87.35	89.97	32,108,941	33,067,556	1,058,615	3	1
Pottawattamie.....	476,617	74.00	74.00	35,269,276	34,824,230	4,445,046	13	1
Poweshock.....	367,607	76.21	82.83	28,021,578	30,823,732	2,802,154	10	1
Ringgold.....	363,917	78.28	84.91	28,622,561	29,329,305	706,744	2	1
Sac.....	354,656	79.40	85.28	28,182,780	29,960,197	1,777,417	6	1
Scott.....	369,584	86.74	86.74	32,384,044	32,384,044	3,234,044	10	1
Seely.....	365,147	73.31	89.85	27,070,718	32,959,154	5,888,436	22	1
Shoer.....	465,186	84.87	95.05	39,479,422	44,216,960	4,737,538	12	1
Story.....	347,495	81.26	95.07	28,337,540	34,037,570	5,700,030	20	1
Tama.....	444,864	76.55	83.87	33,922,022	37,314,224	3,392,202	10	1
Taylor.....	330,285	60.46	65.83	19,828,600	21,656,310	1,827,710	9	1
Union.....	399,477	63.63	67.22	24,406,948	27,576,478	3,169,530	13	1
Van Buren.....	360,072	34.85	57.10	10,565,522	17,822,308	7,256,786	69	1
Wapello.....	360,072	61.66	67.76	10,302,094	12,115,404	1,813,310	18	1
Warren.....	356,840	55.57	73.04	19,839,006	26,007,925	6,168,919	31	1
Washington.....	348,025	77.40	85.45	27,045,100	29,740,610	2,695,510	10	1
Wayne.....	321,548	58.80	62.62	17,299,411	20,210,110	2,910,700	17	1
Webster.....	360,000	80.87	80.87	29,160,000	29,160,000	2,910,000	10	1
Winnebago.....	355,290	66.30	65.30	23,573,792	23,573,792	2,428,978	10	1
Winnow.....	355,290	66.30	65.30	23,573,792	23,573,792	2,428,978	10	1
Woodbury.....	354,794	76.88	76.88	27,269,232	27,269,232	2,728,000	10	1
Wright.....	346,971	66.86	64.82	23,149,376	22,554,100	595,276	3	1
Total.....	34,434,060	870.36	875.64	2,412,919,402	2,631,016,887	218,107,485	9	1



TABLE NO. 10—ASSESSMENT OF PROPERTY, 1919.

## PART II—REAL ESTATE.

COUNTIES	Adjusted actual value of town lots	Adjusted actual value of land and town lots	Exemptions for roads, homesteads and soldiers	Net adjusted actual value of town lots	Net adjusted actual value of land and town lots	Net adjusted taxable value of all realty
Adair	\$ 2,123,950	\$ 26,025,945	152,000	\$ 26,881,866	\$ 7,220,472	\$ 7,220,472
Albany	1,500,153	29,864,249	211,000	29,653,249	5,163,137	5,163,137
Altamaha	3,013,920	25,304,180		25,304,180	6,348,547	6,348,547
Appling	4,754,897	22,222,185	554,904	21,667,281	5,490,220	5,490,220
Bolton	2,152,690	24,227,297	144,556	24,082,741	6,594,190	6,594,190
Camden	5,222,116	42,190,448	358,748	42,831,700	10,707,925	10,707,925
Chatham	27,322,697	56,555,805		56,555,805	13,882,615	13,882,615
Cherokee	6,088,216	29,502,029	304,379	29,197,650	6,474,909	6,474,909
Chickasaw	5,522,486	25,553,630	34,232	25,519,398	6,474,909	6,474,909
Columbia	4,688,100	28,382,647	213,700	28,168,947	7,017,362	7,017,362
Concho	4,967,644	33,633,435	133,842	34,567,277	8,724,410	8,724,410
Corbin	2,668,008	32,772,684	228,132	32,544,552	8,261,138	8,261,138
Crawford	4,083,100	33,717,772	215,300	33,502,472	8,375,093	8,375,093
Curran	4,600,244	26,323,714		26,323,714	9,083,179	9,083,179
Dallas	4,983,350	32,098,477	322,304	31,776,173	9,541,543	9,541,543
De Kalb	4,197,128	24,600,597	170,196	24,430,401	8,450,700	8,450,700
Cerro Gordo	14,002,889	41,820,654	353,998	41,466,656	10,308,272	10,308,272
Cherokee	5,883,810	34,878,343	673,564	34,204,779	9,168,105	9,168,105
Chickasaw	2,444,318	24,001,053	308,501	23,692,552	6,348,138	6,348,138
Clarke	1,071,651	18,000,333	237,416	17,762,917	4,440,729	4,440,729
Clay	1,161,822	16,686,666		16,686,666	3,772,742	3,772,742
Clayton	1,214,214	11,450,410	212,456	11,237,954	2,646,487	2,646,487
Clinton	14,726,035	48,327,273	314,888	48,012,385	12,000,006	12,000,006
Crawford	4,764,535	46,715,377	29,628	46,685,749	11,086,438	11,086,438
Dallas	1,045,044	10,257,360	401,252	9,856,108	2,091,202	2,091,202
Davis	1,873,378	18,327,672	195,124	18,132,548	4,117,168	4,117,168
De Kalb	2,463,170	21,652,528	644,067	20,998,461	5,115,365	5,115,365
Delaware	2,226,190	22,529,315	745,359	21,783,956	5,969,720	5,969,720
Des Moines	10,156,051	24,555,997	228,870	24,327,127	8,679,285	8,679,285
Dickinson	3,863,152	18,232,139	480,894	17,751,245	5,317,041	5,317,041
Douglas	20,221,227	56,364,608	266,522	56,098,086	14,097,137	14,097,137
Emmett	1,159,458	11,725,607	48,704	11,676,903	2,646,487	2,646,487
Euclid	5,859,688	39,460,547	338,098	39,122,449	9,784,560	9,784,560
Floyd	5,757,829	28,287,434	222,888	28,064,546	7,013,634	7,013,634
Franklin	3,728,184	38,768,122	173,620	38,594,502	9,666,628	9,666,628
Fremont	2,616,626	22,960,667	296,470	22,664,197	5,681,095	5,681,095
Greene	2,642,038	25,110,036	216,568	24,893,468	6,723,367	6,723,367
Grundy	2,760,158	22,525,625	88,734	22,436,891	5,088,712	5,088,712
Guthrie	2,794,826	30,309,170	250,116	30,059,054	7,514,764	7,514,764
Hamilton	4,968,005	32,970,792	627,180	32,343,612	8,261,909	8,261,909
Hartford	2,968,415	22,750,726	103,784	22,646,942	6,415,438	6,415,438
Hardin	5,800,107	35,060,017		35,060,017	8,773,505	8,773,505
Harrison	4,682,847	33,481,335	333,002	33,148,333	8,002,106	8,002,106
Henry	4,940,224	23,442,512	284,456	23,158,056	5,789,469	5,789,469
Howard	2,444,476	22,743,422	117,680	22,625,742	6,656,480	6,656,480
Humboldt	2,820,805	23,380,860	116,164	23,264,696	5,818,426	5,818,426
Iola	3,204,700	20,250,310	733,102	19,520,208	7,139,005	7,139,005
Iowa	2,857,760	32,155,864		32,155,864	8,261,406	8,261,406
Jackson	3,052,708	29,554,010	284,456	29,269,554	7,592,380	7,592,380
Jasper	6,802,098	41,955,320		41,955,320	10,983,880	10,983,880
Jefferson	2,760,158	22,743,121	148,500	22,594,621	5,854,280	5,854,280
Johnson	9,837,430	47,047,030		47,047,030	10,980,760	10,980,760
Jones	3,910,840	37,638,984	21,625	37,617,359	9,111,840	9,111,840
Kanawha	4,796,884	31,061,130	482,700	30,578,430	7,444,097	7,444,097
Kossuth	41,803,864	41,803,864	150,040	41,653,824	10,856,536	10,856,536
Lee	16,776,778	40,930,944	327,708	39,603,236	9,614,509	9,614,509

## COUNTIES

COUNTIES	Adjusted actual value of town lots	Adjusted actual value of land and town lots	Exemptions for roads, homesteads and soldiers	Net adjusted actual value of land and town lots	Net adjusted taxable value of all realty
Lincoln	\$ 45,848,354	\$ 84,800,184	\$ 8,782,043	\$ 76,018,141	\$ 10,909,535
Louisiana	2,382,225	20,911,825	287,740	20,624,075	5,156,019
Lucas	2,915,083	17,979,207	244,704	17,734,503	4,433,376
Lyons	2,703,348	35,439,505	61,088	35,378,417	8,841,464
Madison	5,023,654	28,363,833		28,363,833	7,091,000
Manassas	6,003,501	33,181,019	441,733	32,739,286	8,185,321
Marshall	4,373,444	27,080,758	222,014	26,858,744	6,941,596
Maryland	10,561,122	41,835,868	456,504	41,382,364	10,546,341
Mississippi	2,016,550	20,781,425	192,000	20,589,425	5,147,121
Minnesota	2,155,317	24,534,367	754,573	23,779,794	5,944,949
Missouri	2,821,008	31,507,485	95,884	31,411,601	7,852,880
Monroe	2,598,784	17,141,459	166,536	16,974,923	4,243,733
Montgomery	4,070,184	26,087,051	347,922	25,739,129	6,435,010
Nebraska	10,469,000	31,487,088	372,506	31,114,582	7,779,958
Nevada	4,240,300	31,732,612		31,732,612	9,402,400
Nevada	1,830,262	20,832,254	42,856	20,789,398	5,197,436
Nevada	6,548,000	27,169,694	229,870	26,939,824	7,067,432
Nevada	2,445,388	28,150,543	60,606	28,089,937	7,067,432
Nevada	4,231,928	41,774,122	145,234	41,628,888	10,022,499
Nevada	2,022,521	19,499,123	103,364	19,395,759	4,867,199
Nevada	127,622,218	160,689,777	1,373,345	159,316,432	39,828,983
Nevada	18,838,624	63,672,863	444,506	63,228,357	15,807,067
Nevada	5,512,740	26,736,923	300,618	26,436,305	9,107,829
Nevada	1,855,219	20,194,524	275,320	19,919,204	4,979,531
Nevada	4,312,692	33,272,880	610,598	32,662,282	8,282,062
Nevada	48,573,712	71,957,256	610,598	71,346,658	17,820,560
Nevada	2,975,158	35,784,312	150,418	35,633,894	9,068,473
Nevada	4,136,844	45,533,890		45,533,890	12,088,437
Nevada	8,474,218	41,511,788	208,816	41,302,972	10,278,244
Nevada	5,712,212	42,785,436	325,654	42,459,782	10,278,244
Nevada	3,973,190	382,160	24,977,141	1,610,744	1,610,744
Nevada	4,649,084	22,555,560	623,796	22,031,764	6,249,280
Nevada	12,795,872	18,480,284	355,620	18,125,664	4,400,441
Nevada	12,190,404	30,010,707	548,564	29,462,143	7,557,066
Nevada	3,682,032	29,750,580	211,704	29,538,876	7,176,486
Nevada	2,592,768	20,402,707	29,402,997	2,563,361	6,457,696
Nevada	5,435,432	25,356,092	380,420	25,075,672	7,350,574
Nevada	15,608,444	25,471,078	307,592	25,163,486	7,350,574
Nevada	2,478,026	19,102,274	480,164	18,622,110	4,656,602
Nevada	3,755,280	31,555,596	321,928	31,233,668	7,858,494
Nevada	51,068,816	95,650,720	417,144	95,233,576	22,901,344
Nevada	1,654,056	17,963,504		17,963,504	4,415,876
Nevada	4,447,110	32,039,061	174,424	31,864,637	7,960,359
Total	\$785,782,007	\$3,417,000,404	\$7,082,644	\$3,387,917,760	\$835,154,712

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1919.

## PART III—PERSONAL PROPERTY OTHER THAN LIVESTOCK.

COUNTIES	Vehicles	Household furniture	Merchandise	so per cent bank stock
Adair.....	1,632	300	544,028	130,288
Adams.....	3,036	4,632	310,992	124,320
Albany.....	16,681	9,240	554,306	272,386
Appanoose.....	4,054	9,414	1,049,680	87,442
Auburn.....	1,549	546	644,806	380,972
Benton.....	21,848	16,562	1,081,656	556,754
Black Hawk.....	31,707	5,640	4,458,592	954,800
Boone.....	8,960	15,116	1,185,054	625,718
Bremser.....	11,124	8,498	913,588	306,968
Buchanan.....	7,052	11,030	637,740	21,872
Buna Vista.....	15,453	18,064	1,066,660	495,786
Butler.....	14,164	15,073	800,770	431,752
Calhoun.....	3,780	80,368	831,508	320,792
Carroll.....	11,968	17,792	1,016,108	84,164
Cass.....	6,509	9,900	919,038	390,732
Cedar.....	15,780	34,760	704,304	288,364
Cerro Gordo.....	16,772	41,760	2,175,594	335,148
Cherokee.....	15,816	19,800	740,182	311,424
Chickasaw.....	8,092	5,700	622,605	175,695
Clarke.....	1,296	600	43,630	64,192
Clay.....	14,559	22,044	787,081	138,312
Clayton.....	35,028	5,914	790,560	290,360
Clinton.....	16,200	70,910	1,323,474	1,167,934
Crawford.....	20,485	8,704	1,061,404	476,436
Dallas.....	2,180	7,700	1,407,288	271,644
Davis.....	8,132	3,392	534,432	94,934
Deaust.....	7,276	9,908	540,624	192,588
Delaware.....	1,700	1,700	101,770	395,208
Des Moines.....	23,206	88,234	3,354,146	1,425,456
Dickinson.....	58,073	24,701	495,050	318,476
Dubuque.....	155,978	628,832	4,316,506	2,698,206
Emmet.....	2,618	19,168	787,000	215,356
Fayette.....	9,512	10,108	1,082,276	423,908
Floyd.....	5,207	9,620	680,230	448,636
Franklin.....	12,977	15,432	685,288	329,136
Fremont.....	58,006	3,174	629,444	183,372
Greene.....	8,222	1,800	619,780	195,158
Grundy.....	13,916	22,300	739,120	602,394
Guthrie.....	2,822	5,444	800,560	480,416
Hamilton.....	15,845	25,598	898,348	320,528
Hancock.....	1,458	4,284	672,030	226,096
Hardin.....	8,508	11,496	831,552	25,456
Harrison.....	5,485	3,424	953,757	413,520
Henry.....	13,432	5,372	616,287	746,502
Howard.....	2,664	2,664	705,964	12,352
Humboldt.....	9,904	4,020	603,464	360,664
Ia.....	16,780	2,700	670,064	273,968
Iowa.....	16,180	1,356	747,376	460,412
Jackson.....	14,549	50,496	727,508	210,048
Jasper.....	10,918	16,444	1,286,847	670,710
Jefferson.....	6,922	2,700	710,568	368,090
Johnson.....	9,655	9,040	879,720	91,700
Jones.....	9,923	7,476	572,280	921,194
Kearney.....	22,720	3,032	816,504	407,028
Keokuk.....	4,788	3,316	1,066,508	608,284
Kossuth.....	20,190	86,300	2,321,000	725,980
Lee.....	22,962	702,978	4,441,948	333,316
Louis.....	6,242	12,628	488,398	381,444

COUNTIES	Vehicles	Household furniture	Merchandise	so per cent bank stock
Lucas.....	5,964	4,306	442,916	213,864
Lyon.....	29,040	28,768	686,976	310,148
Madison.....	3,862	1,148	546,980	485,624
Mahaska.....	12,326	48,151	1,197,302	715,576
Marion.....	7,976	800	1,027,128	685,730
Marshall.....	8,900	168,922	1,071,174	695,520
Mills.....	6,540	1,828	387,124	374,228
Mitchell.....	4,796	3,800	563,834	244,876
Monroe.....	5,832	2,780	684,448	394,406
Montrose.....	5,394	4,108	529,900	459,294
Montgomery.....	832	34,356	815,521	181,084
Muscatine.....	5,764	17,488	1,648,636	824,306
Noble.....	19,434	6,232	1,073,450	610,680
O'Brien.....	12,360	12,360	1,073,450	447,840
Oceola.....	13,992	9,948	1,425,664	192,382
Page.....	8,494	5,808	702,718	449,519
Palo Alto.....	22,284	22,602	631,168	610,680
Plymouth.....	7,494	14,512	764,422	610,676
Polk.....	48,640	1,609,191	14,470,642	432,516
Pottawattamie.....	35,196	196,792	3,805,384	811,416
Poweshiek.....	5,401	11,784	841,830	412,902
Ringgold.....	2,462	1,760	418,915	392,065
Rock.....	18,132	15,266	902,390	321,360
Scott.....	32,830	266,270	6,943,780	3,266,776
Shelby.....	372	10,100	711,376	95,433
Story.....	47,730	75,948	1,069,536	270,532
Tama.....	16,076	9,944	1,423,784	847,520
Taylor.....	12,162	3,704	861,783	541,520
Union.....	9,522	1,104	633,815	285,645
Van Buren.....	7,068	5,500	1,017,325	343,276
Wapello.....	5,292	1,924	417,060	226,616
Warren.....	57,221	73,022	2,530,890	1,494,012
Washington.....	3,226	1,300	700,816	270,028
Wayne.....	20,008	6,948	964,994	533,488
Webster.....	776	6,540	640,208	626,947
Winnebago.....	12,309	54,507	2,435,106	607,597
Winneshiek.....	5,808	5,048	607,710	119,888
Woodbury.....	7,163	10,540	676,427	420,548
Worth.....	57,226	176,668	12,265,974	3,141,770
Wright.....	7,160	6,872	446,195	101,272
Total.....	1,962	6,838	788,812	318,872

\$ 1,505,900    \$ 5,231,145    \$ 132,000,235    \$ 48,187,476



TABLE NO. 10—ASSESSMENT OF PROPERTY, 1919.

## PART IV—PERSONAL PROPERTY.

COUNTIES	Other corpora- tion stock	Capital em- ployed in manufacture	Other personal property	Buildings on leased land	Total value of personal property
Adair		\$ 4,700	\$ 117,710	\$ 27,774	\$ 249,484
Adams	13,072	107,035	131,205	11,063	362,375
Albany	82,136	145,169	101,870	9,840	339,015
Appanoose	24,064	55,964	177,019	49,664	316,651
Arden	55,000	11,064	371,844	71,332	558,240
Barber	80,636	24,222	376,744	83,056	564,658
Boone	81,548	6,406	409,904	52,256	549,114
Brown	15,960	19,222	194,256	51,068	370,506
Buchanan	44,544	130,980	48,256	27,476	351,256
Burns, Vista	19,900	13,700	319,470	149,500	612,570
Butler	179,220	31,802	163,428	118,648	492,100
Calhoun	32,164	42,380	329,044	135,376	539,964
Carroll	11,600	10,484	226,064	75,332	323,480
Cass	44,812	10,900	287,200	50,016	472,928
Cedar	35,636	34,656	220,800	28,848	319,944
Cerro Gordo	48,128	99,680	344,976	115,856	608,640
Cherokee	700	5,260	273,040	107,828	486,828
Chickasaw	277	5,000	127,270	29,212	132,759
Clarke	126	14,816	63,160	486,642	764,634
Clay	7,700	7,500	107,161	86,477	208,838
Clayton	8,656	14,880	301,646	41,736	466,918
Clinton	11,676	125,380	437,015	74,756	648,827
Crawford	29,144	18,720	245,803	79,166	392,833
Dallas	136,600	272,572	366,708	145,912	821,792
Davis	10,160	102,716	194,387	7,332	314,595
Decatur	22,400	10,080	106,400	34,020	172,900
DeKalb	60,980	6,400	84,808	37,416	189,604
Des Moines	8,321	12,940	425,120	247,446	793,827
Dickinson	120,768	700	174,120	113,679	409,267
Dubuque	422,568	20,000	2,383,068	135,910	3,961,546
Emmet	2,388	7,330	125,500	73,028	208,246
Fayette	2,040	84,120	220,200	60,500	366,860
Floyd	91,264	264,762	156,617	49,810	562,453
Franklin	30,544	74,222	192,082	106,410	403,258
Fremont	4,900	6,300	394,720	47,016	412,936
Groves	11,900	42,700	300,228	63,874	418,702
Grundy	5,128	28,364	275,804	69,128	378,424
Guthrie	72,600	40,388	186,720	87,228	386,936
Hamilton	10,700	23,260	219,578	72,824	336,362
Hancock	17,848	27,540	174,374	39,888	259,650
Hardin	1,131,066	5,100	106,888	1,911,024	3,053,058
Harrison	437,008	42,988	206,686	73,046	760,728
Henry	227,124	5,628	286,112	82,580	601,444
Howard	22,048	22,048	40,820	44,032	138,948
Humboldt	27,200	14,000	273,960	106,628	411,796
Ia	14,420	46,284	88,200	17,654	166,558
Iowa	2,532	12,532	153,644	43,710	212,418
Jackson	136,928	10,900	671,064	67,208	885,100
Jasper	4,900	76,608	91,304	19,720	192,532
Jefferson	56,944	14,140	387,172	37,740	595,996
Johnson	22,680	7,100	173,284	27,824	230,888
Jones	21,976	16,700	364,802	47,880	441,358
Knox	1,024	96,772	578,881	111,316	787,993
Kossuth	490,278	2,410	364,964	166,988	1,024,640
Lewis	2,140	28,418	41,076	1,815,396	1,847,030
Louis					

COUNTIES	Other corpora- tion stock	Capital em- ployed in manufacture	Other personal property	Buildings on leased land	Total value of personal property
Lucas	25,100	1,000	129,968	50,584	206,652
Lyon	38,140	38,140	176,724	129,884	482,888
Madison	55,740	5,036	110,876	22,414	194,066
Mahaska	75,436	32,000	662,643	98,116	868,195
Marion	242,500	29,400	354,392	107,746	733,938
Marshall	1,264	61,136	252,000	109,842	424,242
Miss	25,240	42,900	450,500	38,708	567,348
Missouri	70,712	1,000	122,122	67,732	261,566
Monroe	192,540	41,720	278,968	17,102	510,330
Montgomery	19,976	11,800	116,581	33,206	181,563
Muscatine	570,800		267,144	57,388	895,332
O'Brien	848	632	270,708	73,146	354,334
Oswego	48,874	23,700	138,231	1,971,694	2,182,500
Palo Alto	64,160	20,844	287,128	52,992	425,124
Plymouth	5,428	1,800	204,119	60,134	271,481
Pocahontas	402,248	27,024	315,334	95,588	830,194
Polk	5,428	1,800	204,119	60,134	271,481
Pottawattamie	49,500	50,425	2,408,561	81,812	2,990,308
Pottawatomie	60,000	60,100	177,920	102,888	400,908
Ringgold	90,326		100,260	41,440	232,026
Sac	25,800	18,820	297,824	181,446	583,890
Scott	95,072	11,680	1,654,392	66,402	1,907,546
Shelby	109	19,720	215,946	62,336	235,902
Sioux	108,772	29,322	254,684	162,080	554,858
Story	12,880	39,400	328,828	155,300	536,408
Tama	1,800	29,212	280,000	95,838	396,850
Taylor	31,113	8,784	121,028	12,742	173,667
Union	19,800	18,684	115,567	15,176	159,227
Van Buren	7,512		55,321	1,542,276	1,605,109
Wapello	26,308	12,500	707,068	21,616	847,492
Warren	87,208	5,812	279,436	14,128	476,584
Washington	25,116	60,672	306,078	4,944,426	4,736,122
Wayne	3,500	3,500	99,453	19,482	116,935
Webster	56,662		287,221	182,507	526,390
Winnebago	21,104	56,662	169,556	82,768	330,030
Winnebago	39,694	24,500	153,236	1,097,922	1,315,354
Woodbury	495,197		984,235	425,806	1,905,238
Worth	15,727	10,600	127,028	50,867	204,222
Wright	61,836	21,912	266,308	58,740	348,896
Total	\$ 7,489,291	\$ 3,166,200	\$ 31,398,756	\$ 7,124,356	\$ 49,188,543

TABLE NO. 10—ASSESSMENT OF PROPERTY, 1919.

## PART V—PERSONAL PROPERTY.

COUNTIES	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except emptions on personal property	Less soldiers' exemptions on personal property	Net actual value of personal property except emptions on personal property
Adair	\$ 3,694,524	\$ 3,545,009	\$ 3,890,495	\$ 18,404	\$ 3,772,088
Adams	1,768,578	2,326,822	2,869,197	39,617	2,829,580
Allamore	2,066,408	3,347,822	4,573,908		4,573,908
Appanoose	2,358,690	2,406,541	3,868,308		3,868,308
Audubon	3,136,618	3,334,732	4,072,082	37,544	4,034,538
Benton	5,862,344	5,869,486	8,081,292	56,000	8,025,292
Black Hawk	2,326,134	4,052,466	10,077,013	79,557	10,047,456
Boone	3,406,723	3,578,103	6,057,504	62,156	6,045,348
Bremer	2,912,128	3,358,048	4,688,568	3,448	4,685,120
Buchanan	3,522,358	3,522,358	3,522,358		3,522,358
Buena Vista	3,545,331	4,565,105	6,770,307	28,333	6,691,974
Butler	3,782,348	4,015,525	5,743,749	13,448	5,730,301
Calhoun	3,214,330	3,254,541	5,039,653	21,424	5,018,229
Carroll	4,173,580	4,356,666	5,718,928		5,718,928
Cass	5,434,429	5,808,468	5,440,793		5,440,793
Cedar	5,578,229	5,606,308	7,067,216	45,192	7,022,024
Cerro Gordo	3,119,539	3,865,103	7,043,111		7,043,111
Cherokee	4,331,648	4,877,213	6,399,321	18,544	6,341,777
Chickasaw	2,655,364	3,063,100	4,065,742	4,023	4,061,719
Clarke	1,900,006	2,182,559	2,668,092	16,922	2,651,170
Clay	3,373,626	4,050,546	5,820,414		5,820,414
Clayton	2,931,741	4,000,869	6,083,648		6,083,648
Clinton	4,545,196	4,668,828	8,350,772	11,192	8,339,580
Crawford	6,008,496	6,221,077	8,772,156		8,772,156
Dallas	3,626,244	3,980,447	6,112,111	31,688	6,080,423
Davis	2,622,338	2,728,500	3,225,010		3,225,010
Decatur	3,013,904	3,054,176	3,367,496	36,360	3,331,136
Delaware	3,079,216	3,484,423	4,504,823	11,332	4,493,491
Des Moines	2,756,597	2,750,81	8,279,693	79,623	8,200,070
Dickinson	2,443,443	2,460,127	3,716,541		3,716,541
Dubuque	2,467,106	3,484,676	11,246,547		11,246,547
Emmet	2,097,432	2,442,67	3,678,377		3,678,377
Fayette	4,481,956	4,015,82	6,322,544		6,322,544
Floyd	2,688,961	3,288,022	5,262,807	23,066	5,239,741
Franklin	4,448,071	4,689,72	6,100,028	5,476	6,104,552
Frederick	2,772,294	3,084,503	4,422,563		4,422,563
Greene	3,050,162	3,638,384	4,770,496	16,172	4,754,324
Grundy	3,277,168	3,957,727	5,084,801	24,890	5,059,911
Guthrie	3,228,796	3,768,127	5,467,143	14,024	5,453,119
Hamilton	3,287,541	3,914,042	5,366,807	1,572	5,365,235
Hancock	2,100,222	3,580,605	4,779,159	52,002	4,727,157
Hardin	2,789,698	3,927,944	5,838,068	18,788	5,819,280
Harrison	3,527,761	4,301,829	6,439,763	29,068	6,410,695
Henry	3,513,210	3,530,812	4,494,319	10,577	4,483,742
Howard	2,163,224	2,602,622	3,545,802	11,360	3,534,442
Humboldt	2,853,884	3,207,966	4,636,412	16,390	4,620,022
Ia	3,718,317	4,398,182	5,437,614	16,502	5,421,112
Iowa	3,956,346	4,745,525	6,237,925		6,237,925
Jackson	3,350,222	3,628,310	4,877,826		4,877,826
Jasper	2,280,710	2,621,228	3,722,136		3,722,136
Jefferson	3,101,565	2,412,503	3,722,136	52,558	3,669,578
Johnson	5,010,806	5,044,036	5,715,196		5,715,196
Jones	3,966,474	4,139,166	5,878,747	32,019	5,846,728
Keokuk	3,964,359	4,125,536	5,774,685	48,798	5,725,887
Kossuth	5,430,500	6,201,522	8,634,054	27,138	8,606,916
Lee	2,460,118	2,829,372	6,638,792	18,912	6,619,880
Linn	3,003,633	3,134,823	11,904,880		11,904,880
Louis	3,082,146	3,091,680	4,407,072	12,616	4,394,456

## COUNTIES

	Reported actual value of all live stock	Adjusted actual value of all live stock	Grand total of all personal property except emptions on personal property	Less soldiers' exemptions on personal property	Net actual value of personal property except emptions on personal property
Lewis	2,018,144	2,264,912	3,112,304	9,028	3,103,276
Lyon	3,450,116	4,111,693	5,587,443		5,587,443
Madison	3,489,730	3,026,122	4,838,242		4,838,242
Manitowish	3,129,866	3,851,801	6,636,101		6,636,101
Marion	3,083,036	3,439,054	5,894,486	8,428	5,886,058
Marshall	3,959,521	4,484,645	7,433,542	45,193	7,408,349
Mills	2,271,856	2,560,773	4,225,021	32,080	4,200,941
Missouri	2,745,309	3,183,721	4,272,673	21,333	4,251,340
Monroe	3,227,834	3,852,404	5,296,080	13,772	5,282,308
Montgomery	1,750,035	1,800,201	3,638,432	14,270	3,624,162
Muscatine	2,363,318	3,018,414	4,455,100	16,312	4,438,788
Nemadji	2,633,492	3,106,291	4,608,697		4,608,697
O'Brien	3,840,876	4,329,684	6,301,288		6,301,288
Oceola	2,350,301	2,677,718	3,671,001		3,671,001
Pack	3,125,272	3,659,163	6,348,571	13,184	6,335,387
Pala Alto	2,953,381	3,354,197	4,839,671	18,658	4,821,013
Pocahontas	5,187,513	7,229,008	9,553,558	21,116	9,532,442
Plymouth	2,869,586	3,483,744	5,522,306	7,884	5,514,422
Pocahontas	3,810,972	3,729,374	23,431,869	115,545	23,316,324
Pottawattamie	7,402,376	8,011,518	13,328,128	8,920	13,319,208
Prentiss	3,728,250	3,871,457	16,309,491	37,722	16,271,769
Ringgold	2,631,490	2,916,527	3,690,701	1,500	3,689,201
Sac	3,844,144	4,563,572	6,242,640	11,180	6,231,460
Scott	3,728,250	3,871,457	16,309,491	37,722	16,271,769
Shelby	4,129,350	4,980,297	6,086,730	34,688	6,052,042
SiouX	5,432,248	6,734,448	8,793,648		8,793,648
Story	3,001,144	3,963,916	6,783,756	19,117	6,764,639
Tama	5,450,688	5,673,451	7,499,773	38,623	7,461,150
Taylor	2,824,748	3,045,010	4,444,723	31,922	4,412,801
Union	2,031,292	2,380,488	3,931,764	19,548	3,912,216
Van Buren	2,077,788	2,406,345	3,205,537	9,206	3,196,331
Wapello	2,019,292	2,211,458	7,154,094		7,154,094
Warren	3,301,404	3,536,944	4,955,868	222,388	4,733,480
Washington	4,229,566	4,615,649	6,407,683	32,712	6,404,971
Wayne	2,074,160	2,074,160	4,354,710	38,322	4,316,388
Webster	3,392,673	3,696,815	7,422,241	8,123	7,414,118
Winnebago	2,545,524	2,775,719	3,708,631	1,448	3,707,183
Winnebago	4,147,349	4,536,081	5,969,310		5,969,310
Woodbury	6,489,504	5,816,495	23,396,371		23,396,371
Worth	2,501,890	2,702,519	3,467,099		3,467,099
Wright	2,845,471	3,980,028	5,504,856	15,008	5,489,848

Total. \$336,882,534 \$380,577,406 \$616,509,828 \$ 1,914,872 \$614,684,956



TABLE NO. 10—ASSESSMENT OF PROPERTY, 1919.

## PART VI—GENERAL PROPERTY.

COUNTIES	Net adjusted taxable value of personal property except money and credits	Assessed by the Executive Council			Net total taxable value of all property except money and credits	Net assessed actual value of money and credits
		Railroad property	Telegraph and telephone	Express property		
Adair	1,069,022	516,057	63,291	1,116	8,004,098	3,291,487
Adams	797,365	254,841	21,193	806	6,147,464	2,259,675
Albany	1,143,490	581,513	29,094	1,943	8,054,497	2,836,214
Appanoose	974,567	1,057,598	40,188	449	7,320,363	2,534,020
Audubon	1,158,035	551,145	46,227	1,941	7,501,508	3,092,532
Benett	2,006,173	825,874	71,654	3,209	13,614,835	4,411,590
Black Hawk	2,512,145	1,150,700	85,801	4,678	17,675,642	5,599,388
Boone	1,456,827	829,271	92,530	3,708	11,540,418	4,406,448
Brown	1,171,280	681,292	35,885	2,814	8,366,287	4,665,300
Buchanan	1,110,030	523,070	50,140	2,102	5,704,614	3,440,628
Buena Vista	1,675,289	723,304	96,288	2,878	11,228,865	4,569,508
Butler	1,482,576	896,406	63,297	3,146	10,626,113	5,252,079
Calhoun	1,254,567	1,192,313	60,448	4,618	9,840,797	3,640,771
Carroll	1,429,732	1,048,854	56,271	3,577	11,621,615	4,256,465
Cass	1,200,191	518,426	55,230	2,139	10,577,516	6,479,665
Cedar	1,755,506	757,517	60,469	2,656	11,032,522	7,248,554
Cerro Gordo	1,700,777	1,183,106	82,848	4,334	13,369,334	4,712,433
Cherokee	1,245,445	851,020	35,308	1,710	10,554,684	3,574,549
Chickasaw	1,015,439	496,398	39,983	1,765	7,466,262	2,686,532
Clarke	993,015	295,148	29,022	1,392	5,530,306	2,466,808
Clay	1,320,104	804,000	62,661	2,961	8,035,239	2,932,597
Clayton	1,320,291	1,079,009	61,941	3,968	11,312,173	6,250,313
Clinton	2,005,652	1,588,880	80,414	5,980	16,774,239	5,916,113
Crawford	2,040,927	1,496,339	61,164	4,750	15,193,837	5,423,769
Dallas	1,059,146	760,053	56,577	3,833	11,910,655	4,028,708
Davis	831,253	443,427	29,940	1,977	6,123,789	2,582,106
Decatur	877,817	825,340	46,586	2,931	6,808,490	2,465,070
Delaware	1,415,048	797,504	64,224	3,193	8,862,193	3,282,879
Des Moines	2,075,018	540,287	67,084	2,404	11,394,975	5,966,479
Dickinson	923,923	369,492	30,826	1,528	6,643,708	1,480,115
Dubuque	2,631,267	1,968,915	89,184	3,668	18,710,368	4,199,805
Emmet	919,095	553,012	18,472	2,239	6,363,829	1,384,000
Fayette	1,620,630	1,041,807	67,045	3,905	12,529,103	4,899,881
Floyd	1,264,027	587,080	38,071	1,923	8,587,144	3,879,879
Franklin	1,558,038	680,259	45,566	3,190	9,922,391	2,934,702
Fremont	1,104,640	568,368	60,509	2,066	7,417,765	3,046,130
Greene	1,188,106	570,227	43,509	2,271	10,527,854	3,737,897
Gronly	1,415,048	540,756	49,331	1,943	10,672,770	4,048,557
Guthrie	1,360,729	661,586	28,212	2,111	9,477,452	3,210,490
Hamilton	1,341,282	709,471	81,903	2,441	10,388,106	3,972,744
Hancock	1,161,035	723,558	32,162	2,261	8,394,454	3,189,768
Hardin	1,456,265	1,163,453	53,306	4,466	11,450,025	6,332,013
Harrison	1,692,440	1,034,340	67,018	3,427	10,769,945	4,161,883
Henry	1,352,810	770,413	52,374	2,574	7,767,325	3,860,491
Howard	883,635	506,016	26,916	1,108	6,877,705	1,988,149
Humboldt	1,102,445	675,371	94,895	2,697	7,743,734	2,730,804
Ia	1,832,672	380,298	33,665	1,212	9,816,027	2,487,490
Iowa	1,559,481	462,585	41,638	1,738	10,546,228	4,685,700
Jackson	1,219,457	755,255	44,206	2,601	9,814,068	4,100,885
Jasper	2,135,248	868,142	60,925	3,797	14,081,097	7,735,429
Jefferson	1,456,827	829,271	92,530	3,708	11,540,418	4,406,448
Johnson	1,428,790	635,017	58,837	2,737	12,712,779	6,374,009
Jones	1,461,683	819,213	69,383	2,871	9,565,172	5,015,728
Keokuk	1,418,978	1,173,516	54,917	4,516	10,556,026	6,241,809

COUNTIES	Net adjusted taxable value of personal property except money and credits	Assessed by the Executive Council			Net total taxable value of all property except money and credits	Net assessed actual value of money and credits
		Railroad property	Telegraph and telephone	Express property		
Kossuth	2,151,965	1,180,194	65,572	4,340	14,228,518	4,065,106
Lat	1,654,970	1,094,314	73,578	4,770	13,044,207	3,547,851
Lea	2,976,222	1,634,973	113,961	5,923	23,740,614	9,690,871
Lincoln	1,068,614	552,867	35,285	2,113	6,841,928	2,616,067
Louis	775,794	561,567	27,711	1,069	5,830,907	2,110,568
Lucas	1,384,361	943,961	32,513	3,362	11,305,601	2,588,359
Lyon	1,214,561	421,536	89,698	1,981	8,860,377	4,581,210
Madison	1,650,020	1,184,245	73,153	4,777	11,106,022	5,067,119
Mahaska	1,471,514	968,766	48,470	3,676	9,374,302	5,963,354
Marion	1,802,088	1,092,161	91,668	4,456	13,236,714	6,615,797
Marshall	1,072,736	695,781	69,018	2,068	6,987,621	1,859,113
Mills	1,062,835	568,253	38,577	2,528	7,017,068	4,822,483
Missouri	1,220,577	1,029,671	37,014	1,011	10,243,553	1,081,639
Monroe	761,045	769,027	27,059	3,429	5,835,130	1,273,430
Montgomery	1,109,467	413,276	33,757	1,453	7,955,138	5,486,338
Muscatine	1,624,632	1,029,340	56,689	4,844	10,464,623	5,730,124
O'Brien	1,575,222	845,203	45,035	2,896	11,872,750	4,848,061
Oceola	917,731	561,626	29,783	1,728	6,699,324	1,077,414
Pag	1,558,846	831,378	48,167	3,651	10,408,824	7,342,842
Palo Alto	1,203,038	532,526	41,446	2,230	8,801,674	1,847,188
Plymouth	2,308,110	860,679	100,301	3,304	15,779,683	5,683,664
Pocahontas	1,381,105	710,915	78,365	9,732	10,040,060	2,544,435
Polk	5,834,081	2,125,078	150,580	7,500	47,946,227	31,664,660
Pottawattamie	2,329,894	1,701,300	178,502	5,796	21,087,559	7,092,000
Pottawattamie	1,507,112	868,042	55,108	2,880	11,400,041	7,304,154
Ringgold	922,300	638,171	34,808	2,394	6,567,482	2,329,366
Sac	1,507,865	977,899	64,324	3,226	10,886,830	5,055,662
Salem	1,067,919	1,071,386	76,288	4,090	23,057,072	13,549,745
Salt Lake	1,515,510	765,888	50,066	2,871	11,242,828	4,156,250
Sem	2,198,412	1,439,115	97,172	4,694	15,818,850	5,679,350
Story	1,635,411	1,073,308	55,241	4,159	13,104,435	7,029,000
Taylor	1,222,299	76,144	4,136	1,081	6,252,045	1,209,707
Taylor	1,028,712	512,214	34,484	2,080	7,897,731	4,687,843
Union	978,054	645,632	43,159	1,981	6,969,907	2,760,659
Van Buren	1,556,149	556,113	33,641	2,086	6,948,807	2,271,218
Wapello	1,788,731	915,754	66,703	3,462	9,951,176	4,188,372
Warren	1,180,870	912,435	72,854	3,390	9,620,123	6,060,768
Washington	1,616,242	993,018	82,678	3,834	11,399,452	6,884,958
Wayne	1,151,507	49,180	2,480	1,081	7,731,688	2,705,315
Webster	1,853,629	1,416,066	106,135	7,055	10,118,103	3,927,719
Winnebago	940,300	515,421	25,184	1,757	6,044,264	1,840,180
Winnebago	1,415,829	665,068	39,400	2,121	10,042,192	4,130,704
Woodbury	5,849,092	1,301,944	215,583	4,416	39,373,579	11,366,272
Worth	866,774	499,695	28,596	1,871	5,782,852	2,237,951
Wright	1,372,447	1,002,023	66,824	3,916	10,411,515	5,802,549
Total	815,671,220	\$ 1,241,449	\$5,682,673	\$909,222	\$1,060,241,348	\$487,885,090



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

Assessed Actual and Taxable Value of Various Classes of Live Stock in Detail, as Reported and as Adjusted, for the Year 1919.

## PART I—COLTS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	1,451	\$ 33.02	\$ 48.20	46	\$ 47,919	\$ 69,901
Adams.....	1,076	27.84	48.16	73	29,908	51,857
Allamakee.....	1,097	50.85	50.85	—	50,284	50,284
Appanoose.....	1,074	39.16	48.16	23	47,000	51,732
Audubon.....	1,212	47.96	47.96	—	58,008	58,008
Benton.....	1,715	29.49	48.06	63	67,584	82,432
Black Hawk.....	1,238	43.25	48.00	11	53,720	59,720
Boone.....	1,343	40.00	48.00	20	54,720	64,944
Bremser.....	854	49.94	49.94	—	42,648	42,648
Buchanan.....	1,123	49.80	49.80	—	50,327	50,327
Bureau Vista.....	1,158	44.21	48.03	9	51,202	56,352
Butler.....	1,377	39.57	48.16	22	54,500	66,400
Calhoun.....	1,420	36.29	48.22	33	51,402	68,484
Carroll.....	1,197	38.00	47.88	26	57,220	65,428
Cass.....	1,598	45.83	48.07	5	69,119	72,574
Cedar.....	1,184	43.18	47.02	11	51,124	56,747
Cerro Gordo.....	1,065	33.40	47.84	43	35,634	50,956
Cherokee.....	1,187	48.13	48.13	—	57,140	57,140
Chickasaw.....	1,280	49.81	49.81	—	63,757	63,757
Clarke.....	958	43.70	48.13	10	46,118	54,416
Clay.....	1,135	50.00	50.00	—	56,853	56,853
Clayton.....	1,058	58.92	58.92	—	57,729	57,729
Clinton.....	1,270	41.93	48.24	15	53,272	61,292
Crawford.....	1,322	46.03	48.33	5	62,054	62,054
Dallas.....	1,415	44.37	47.91	8	62,764	67,783
Davis.....	1,031	47.27	47.27	—	48,728	48,728
Decatur.....	1,226	35.13	47.90	37	40,016	54,520
Delaware.....	1,190	44.50	47.61	7	53,222	56,947
Des Moines.....	877	44.84	47.53	6	39,322	41,281
Dickinson.....	726	49.27	49.27	—	36,236	36,236
Dubuque.....	949	50.52	50.53	—	47,953	48,008
Emmet.....	777	52.00	52.00	—	40,808	40,808
Fayette.....	1,267	51.29	51.29	—	62,348	62,348
Floyd.....	1,019	44.06	48.02	9	44,902	48,943
Franklin.....	1,335	39.41	47.68	21	52,614	62,602
Fremont.....	775	42.00	47.88	14	32,544	37,100
Greene.....	1,196	40.08	48.00	20	60,184	62,080
Grundy.....	1,195	51.40	51.40	—	61,430	61,430
Guthrie.....	1,462	39.56	47.86	21	58,624	70,355
Hamilton.....	1,562	43.84	48.29	10	66,263	75,432
Hancock.....	1,254	49.00	48.00	20	52,490	56,985
Hardin.....	1,248	32.04	48.06	50	39,900	56,985
Harrison.....	1,196	41.37	47.08	16	48,246	55,965
Henry.....	1,052	43.08	48.24	12	45,320	50,738
Howard.....	880	44.07	48.02	9	38,780	42,270
Humboldt.....	945	40.63	48.24	19	38,400	45,496
Iowa.....	986	47.53	47.53	—	46,808	46,808
Jackson.....	1,077	42.02	47.00	14	45,256	51,591
Jasper.....	908	46.35	48.20	4	44,027	45,720
Jefferson.....	1,747	40.29	47.84	10	70,378	83,744
Johnson.....	1,007	55.29	48.24	90	25,574	48,590
Jones.....	1,413	45.09	47.97	5	64,564	67,792
Kearney.....	1,098	43.85	48.06	10	53,900	59,900
Keokuk.....	1,098	43.84	48.22	10	60,678	78,643
Kossuth.....	2,181	28.00	48.19	68	62,588	105,147

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lee.....	1,089	39.31	47.95	22	40,850	49,837
Linn.....	1,549	44.25	48.33	9	68,337	74,705
Louis.....	1,021	42.70	47.82	12	40,604	45,476
Louisa.....	945	40.23	47.80	19	38,032	45,258
Lyon.....	1,355	50.00	50.00	—	67,776	67,776
Madison.....	1,521	40.40	48.07	19	53,746	63,507
Mahaska.....	1,307	41.06	48.06	17	63,500	74,821
Marion.....	1,360	43.74	47.67	9	61,009	66,565
Marshall.....	1,514	39.70	48.03	21	60,160	72,804
Mills.....	829	37.00	47.52	28	34,352	42,836
Monroe.....	1,053	40.25	47.80	19	43,384	50,436
Montgomery.....	1,154	48.07	48.07	—	56,168	56,168
Muscatine.....	747	42.54	47.84	13	31,620	35,740
Wassakine.....	908	36.15	48.07	33	32,644	43,416
Winnebago.....	1,230	38.92	48.36	24	28,020	43,734
Winnow.....	1,380	32.04	52.04	62	72,284	115,284
O'Brien.....	877	39.50	48.19	22	34,648	42,270
Ogema.....	1,309	40.61	47.91	18	53,160	62,728
Palo Alto.....	1,178	40.22	48.18	19	48,236	56,880
Pembroke.....	1,047	44.00	47.96	9	72,462	79,016
Pottawatomie.....	1,345	36.73	48.24	31	49,336	64,626
Polk.....	1,294	73.50	47.90	43	43,178	60,214
Pottawattamie.....	1,355	40.00	48.00	20	70,404	84,484
Franklin.....	1,448	48.10	48.10	—	60,648	60,648
Ringgold.....	1,509	37.63	48.19	28	58,076	75,106
Sac.....	1,322	52.06	52.06	—	69,348	69,348
Salt Lake.....	961	45.48	48.48	—	32,044	32,044
Sauk.....	1,617	48.03	48.03	—	77,664	77,664
Seminole.....	1,097	40.16	47.80	19	68,132	81,100
Shaw.....	1,578	35.48	47.80	35	55,968	75,280
Shawnee.....	1,639	34.68	48.20	39	56,844	79,013
Taylor.....	1,050	35.05	48.01	37	68,155	79,672
Union.....	1,074	36.77	48.18	30	28,732	51,732
Van Buren.....	945	36.40	48.12	32	35,116	46,353
Wapello.....	749	34.48	48.27	40	25,828	36,150
Warren.....	1,463	34.90	48.28	38	51,184	70,033
Washington.....	1,190	41.96	48.23	15	47,942	57,942
Wayne.....	1,187	38.53	48.16	25	45,728	57,172
Webster.....	1,382	50.07	50.07	—	69,192	69,192
Winnebago.....	1,350	47.67	47.96	—	41,116	41,116
Winchester.....	1,580	52.20	52.20	—	82,654	82,654
Woodbury.....	1,787	48.37	48.37	—	86,438	86,438
Worth.....	902	36.08	48.06	31	24,280	31,896
Wright.....	1,469	36.01	48.33	34	55,645	70,544
Total.....	122,833	\$ 42.08			\$ 5,170,000	\$ 5,978,485





TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

PART III—HORSES THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	8,771	\$ 94.71	\$ 94.71		\$ 830,757	\$ 830,757
Adams	6,060	93.24	89.99	42	563,942	543,919
Alfalfa	6,721	95.11	95.11		639,346	639,346
Appachose	6,089	79.53	89.87	13	532,012	601,123
Audubon	8,136	97.93	89.69	2	715,454	729,790
Benton	13,156	94.20	94.20		1,239,244	1,239,244
Black Hawk	8,888	97.72	92.89		867,373	807,373
Brown	9,854	100.00	100.00		985,400	985,400
Bretter	7,762	95.77	95.77		743,384	743,384
Buchanan	8,187	97.64	97.64		799,396	799,396
Buena Vista	10,438	88.50	90.16	3	941,990	943,990
Butler	10,499	85.45	89.72	12	858,740	961,798
Calhoun	10,354	99.98	99.98		1,036,108	1,036,108
Carroll	8,978	96.88	96.88		869,820	869,820
Cass	9,643	96.86	96.86		876,136	876,136
Cedar	10,405	90.67	90.67		945,460	945,460
Cerro Gordo	9,803	90.34	89.91	49	501,544	481,600
Cherokee	9,078	97.09	97.09		881,328	881,328
Chickasaw	7,255	99.46	99.46		728,573	728,573
Clarke	5,645	79.06	90.01		440,714	606,176
Clay	8,821	95.45	95.45		841,653	841,653
Clayton	9,933	98.22	98.22		977,630	977,630
Cotton	10,577	82.81	89.72	9	879,678	949,039
Crawford	11,362	97.15	97.15		1,136,229	1,136,229
Dallas	9,412	87.55	90.17	3	824,044	848,795
Davis	6,372	108.33	103.33		658,470	608,470
Decatur	8,006	69.77	89.94	48	496,496	720,014
Delaware	7,435	86.71	90.80	5	660,898	703,380
Des Moines	7,703	90.17	90.17		604,548	604,548
Dickinson	5,472	97.88	97.88		535,572	535,572
Dubuque	7,844	100.17	100.17		785,772	785,772
Emmet	7,255	104.96	104.96		813,844	813,844
Fayette	9,272	96.76	96.76		964,802	964,802
Floyd	8,236	79.06	90.13	14	601,206	742,374
Franklin	10,256	85.67	89.95	5	890,983	935,322
Fremont	10,592	87.76	90.39	3	921,656	949,035
Greene	9,254	88.04	89.80	2	873,704	891,128
Grundy	8,482	98.30	98.30		833,814	833,814
Guthrie	9,690	85.95	90.24	5	832,836	874,477
Hamack	10,592	87.76	90.39	3	921,656	949,035
Hamilton	9,576	71.00	90.17	27	688,326	874,174
Hardin	9,412	64.43	90.20	40	606,430	849,002
Harrison	11,732	79.79	90.16	13	935,229	1,066,806
Henry	7,168	104.13	104.13		746,299	746,299
Howard	7,824	79.05	90.21	22	482,432	588,567
Humboldt	7,369	79.87	90.25	13	589,622	656,114
Ia	7,405	108.07	108.07		800,321	800,321
Iowa	9,456	92.19	92.19		881,944	881,944
Jackson	7,670	89.87	89.87		699,381	699,381
Jasper	13,529	82.00	90.29	10	1,110,632	1,212,169
Jefferson	6,710	75.00	90.00	20	503,273	603,027
Johnson	10,795	89.58	89.58		967,098	967,098
Jones	7,824	96.85	96.85		738,787	738,787
Kearney	10,461	93.78	93.78		981,129	981,129
Kossuth	16,329	75.28	90.33	20	1,234,580	1,461,138
Lee	7,367	89.28	89.28		665,138	665,138
Linn	12,711	88.06	89.82	2	1,119,553	1,141,732

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Louis	6,928	91.83	91.83		636,198	636,198
Lucas	5,528	89.31	89.31		447,256	447,256
Lyons	19,178	95.87	95.87	11	1,775,772	1,775,772
Madison	7,394	94.29	94.29		738,790	738,790
Mahaska	9,879	76.99	90.07	17	790,563	889,803
Marion	8,001	94.28	94.28		817,255	817,255
Marshall	10,045	80.17	89.79	12	805,548	901,877
Mills	7,403	77.65	90.07	16	583,312	676,641
Mitchell	7,157	89.15	89.77	12	573,602	642,590
Monona	10,067	88.38	90.14	2	889,820	907,016
Monroe	5,364	89.50	89.50		480,122	480,122
Montgomery	6,600	72.18	90.22	25	482,869	603,622
Muscatine	7,685	85.27	90.38	6	655,324	664,643
O'Brien	8,791	96.22	96.22		942,182	942,182
Osceola	6,810	73.34	90.30	23	496,492	614,375
Page	8,870	83.36	90.02	8	739,492	798,651
Palo Alto	8,567	98.28	98.28		847,025	847,025
Plymouth	15,112	87.19	89.81	3	1,317,060	1,357,189
Pocahontas	9,657	72.18	90.22	25	697,088	871,360
Polk	11,668	79.20	89.90	21	867,675	1,049,826
Pottawattamie	15,673	90.20	99.20		1,554,504	1,554,504
Poweshiek	9,481	91.77	91.77		870,005	870,005
Ringgold	7,640	84.00	89.88	7	642,572	687,522
Sac	9,796	95.67	95.67		937,323	937,323
Scott	8,563	93.64	93.64		836,657	836,657
Shellsby	10,091	96.36	96.36		972,314	972,314
Sioux	14,866	80.19	89.81	12	1,192,116	1,335,169
Story	10,827	71.49	90.07	26	774,094	975,320
Tama	11,758	95.15	95.15		1,122,066	1,122,066
Taylor	8,087	83.40	90.07	8	675,070	719,214
Union	6,120	71.16	81.50	26	433,521	548,756
Van Buren	6,355	78.95	90.00	14	501,700	571,938
Wapello	6,514	74.49	90.13	21	485,248	567,150
Warren	9,316	84.42	90.33	7	796,436	841,486
Washington	9,527	81.40	90.35	11	775,724	861,053
Wayne	8,209	89.28	89.28		732,908	732,908
Webster	11,662	90.28	99.28		1,154,843	1,154,843
Webster	6,596	91.12	91.12		619,342	619,342
Winnebago	9,667	95.00	95.00		927,087	927,087
Woodbury	14,912	84.38	90.28	7	1,258,334	1,346,438
Worth	6,565	84.85	90.00		541,606	579,520
Wright	10,290	64.02	90.28	41	658,810	928,395
Total	899,174	\$ 87.09			\$ 78,310,500	\$ 83,422,886



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART IV—STALLIONS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	37	\$282.70	\$319.45	13	10,460	11,889
Adams	43	196.18	219.77	63	8,486	13,750
Albany	45	253.33	319.29	26	11,402	14,366
Appanoose	52	142.50	320.02	125	7,412	16,667
Audubon	37	354.58	354.68	0	12,120	12,120
Benton	53	429.80	459.80	7	21,716	23,176
Black Hawk	41	390.12	390.12	0	15,806	15,806
Boone	60	275.00	319.00	16	16,500	19,140
Bremser	39	292.53	318.86	9	8,775	9,565
Buchanan	54	290.00	319.80	23	14,040	17,230
Buena Vista	28	338.93	338.93	0	9,490	9,490
Butler	45	225.16	319.73	42	10,132	14,367
Calhoun	41	426.04	426.04	0	21,728	21,728
Carroll	48	314.00	320.55	2	15,104	15,446
Cass	52	195.15	320.63	66	10,044	16,671
Cedar	41	196.69	320.60	63	8,064	13,114
Cerro Gordo	63	186.08	319.97	72	11,720	20,138
Cherokee	63	271.36	320.30	18	17,096	20,173
Chickasaw	44	430.55	430.55	0	18,522	18,522
Clarke	29	200.00	320.00	60	5,803	9,288
Clay	49	307.00	320.85	55	10,794	16,730
Clayton	61	295.97	319.65	8	18,054	19,448
Clinton	40	390.50	320.30	39	7,000	10,772
Crawford	40	396.65	319.98	20	10,660	12,782
Dallas	71	81.52	320.37	293	15,024	39,041
Day	54	462.05	462.05	0	17,558	17,558
Decatur	51	170.29	319.97	88	8,680	16,323
Dekawar	54	518.59	518.59	0	28,004	28,004
Des Moines	54	214.80	320.15	49	8,166	12,167
Dickinson	55	225.48	320.18	42	12,402	17,619
Dubuque	18	404.40	404.40	0	7,279	7,279
Emmet	20	270.67	320.21	52	6,320	9,640
Fayette	37	280.00	319.20	14	10,352	11,841
Floyd	36	242.11	319.59	32	8,716	11,566
Franklin	55	179.30	319.15	78	9,862	17,544
Fremont	54	161.33	319.43	98	8,712	17,548
Greene	45	258.58	320.63	24	11,635	14,428
Grundy	38	222.00	319.68	44	8,438	12,120
Guthrie	54	247.93	319.83	29	15,388	19,770
Hamilton	32	247.50	319.28	29	7,922	10,219
Hancock	42	306.00	320.25	5	13,148	13,866
Hardin	46	156.91	320.00	104	7,172	14,620
Harrison	57	192.31	319.23	66	10,062	15,190
Henry	41	308.58	321.33	4	12,668	13,174
Humboldt	22	211.63	319.54	51	4,656	7,030
Ia	38	424.63	424.63	0	16,136	16,136
Iowa	44	444.63	444.63	0	19,564	19,564
Jackson	70	179.97	320.34	78	12,568	22,424
Jasper	37	384.34	321.30	13	13,264	15,301
Jefferson	81	314.86	321.15	2	25,504	26,014
Johnson	47	217.00	318.99	47	10,206	15,062
Jones	99	231.00	321.00	39	22,867	31,767
Keokuk	55	846.40	846.40	0	19,217	19,217
Kossuth	82	271.80	320.72	18	22,388	26,299
Law	82	243.42	318.88	31	20,204	26,467
Lee	77	107.38	320.12	106	8,208	14,969

## COUNTIES

Lincoln	70	471.83	471.83			33,028	33,028	
Logan	55	340.26	340.26			18,714	18,714	
Lyon	45	283.39	320.12	13		12,748	14,406	
Madison	45	297.00	320.40	20		12,004	14,404	
Madison	60	245.00	320.85	31		14,706	19,264	
Marion	82	221.31	320.89	45		18,148	26,314	
Marion	35	254.50	320.67	26		10,306	13,350	
Marshall	52	353.00	318.78	26		13,154	16,574	
Miller	43	162.00	319.48	96		7,012	13,743	
Minnehaha	49	290.80	319.33	10		11,612	12,723	
Monona	43	277.58	319.22	15		11,036	12,729	
Monroe	36	194.88	319.87	64		5,896	11,515	
Montgomery	26	222.61	320.55	44		5,788	8,348	
Muscatine	31	213.93	320.89	50		6,632	9,948	
O'Brien	36	438.88	438.88	0		15,800	15,800	
Oceola	28	292.50	319.95	58		5,670	8,958	
Palo Alto	62	177.67	319.80	80		11,016	19,828	
Park	26	311.29	320.73	3		11,210	11,546	
Plymouth	50	315.85	319.00	0		17,688	17,688	
Pocahontas	54	195.40	320.45	64		10,522	17,305	
Polk	77	223.59	319.61	43		17,214	24,616	
Pottawattamie	101	188.00	319.60	70		19,060	22,402	
Poweshiek	34	222.12	319.85	44		7,552	10,874	
Ringgold	41	174.19	320.34	84		7,134	13,126	
Sarpy	47	560.51	560.51	0		16,944	16,944	
Scott	39	215.39	320.93	49		8,490	12,516	
Shelby	54	273.00	319.41	17		14,748	17,255	
Sioux	42	308.38	308.38	0		16,732	16,732	
Story	72	231.53	319.54	38		16,672	22,007	
Tama	56	382.78	382.78	0		21,436	21,436	
Taylor	81	175.75	319.86	82		14,236	25,509	
Union	74	134.58	320.30	138		9,960	22,704	
Van Buren	48	198.59	320.60	70		9,032	15,388	
Wapello	36	197.61	320.12	62		7,114	11,324	
Warren	68	155.00	320.53	106		10,880	21,704	
Washington	66	194.78	319.44	64		12,866	21,083	
Wayne	55	206.03	319.35	55		11,332	17,564	
Webster	57	177.55	319.59	80		10,120	18,216	
Winnebago	40	194.20	320.50	65		7,722	12,823	
Winnebago	42	362.40	362.40	0		15,220	15,220	
Woodbury	69	232.36	320.65	38		15,528	21,483	
Worth	15	229.00	319.70	39		3,350	4,666	
Wright	48	350.70	350.70	0		17,009	17,009	
Total	4,984	\$256.75			\$	1,266,820	\$	1,683,078

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART V—HORSES OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair.....	11,774	\$82.35	\$86.46	\$966,606	\$1,017,562
Adams.....	8,197	57.57	83.01	469,518	680,951
Allamore.....	9,004	87.86	87.90	796,416	799,356
Appanoose.....	8,979	72.52	83.49	651,517	749,775
Audubon.....	10,469	83.24	83.49	873,992	888,271
Benton.....	16,744	87.20	87.36	1,457,172	1,472,590
Black Hawk.....	11,117	87.13	87.18	968,629	974,428
Boone.....	13,721	91.04	91.14	1,126,109	1,171,484
Bremer.....	5,461	80.42	89.43	437,622	821,321
Buchanan.....	10,738	89.78	89.81	954,001	967,299
Buena Vista.....	12,747	76.36	85.19	973,412	1,085,352
Butler.....	15,972	78.13	88.15	1,015,512	1,147,227
Calhoun.....	13,332	89.93	91.90	1,209,716	1,322,330
Carroll.....	11,479	87.81	89.81	1,008,044	1,080,256
Cass.....	13,673	83.54	84.44	1,098,771	1,098,858
Cedar.....	15,862	83.98	84.88	1,082,216	1,060,219
Cerro Gordo.....	19,289	57.59	85.23	707,684	1,047,428
Cherokee.....	11,617	90.26	90.55	1,055,682	1,066,739
Chickasaw.....	9,909	91.50	91.59	896,696	906,626
Clarke.....	7,613	73.05	83.05	559,140	622,250
Clay.....	11,176	89.30	89.80	997,096	1,008,322
Clayton.....	13,167	92.07	92.17	1,212,346	1,213,736
Clinton.....	13,070	76.43	80.63	1,021,830	1,124,665
Crawford.....	14,235	100.01	90.01	1,289,885	1,293,878
Dallas.....	12,329	81.52	86.52	1,004,394	1,078,128
Davis.....	8,417	94.36	95.36	795,082	856,085
Decatur.....	10,562	54.93	83.74	586,124	894,307
DeKalb.....	10,294	81.22	85.00	838,232	875,351
Des Moines.....	9,534	84.49	85.49	805,655	815,489
Dickinson.....	7,136	91.57	92.57	653,416	658,624
Dubuque.....	9,906	93.21	93.21	923,411	923,411
Emmet.....	7,507	97.54	97.94	732,253	735,269
Fayette.....	12,759	76.21	80.21	1,186,804	1,188,353
Floyd.....	10,424	74.71	74.75	777,735	882,264
Franklin.....	13,412	78.88	84.00	1,037,973	1,130,608
Fremont.....	9,419	76.21	86.21	730,640	813,614
Greene.....	13,282	80.47	83.00	1,068,732	1,102,864
Grundy.....	10,899	90.46	94.26	987,634	1,091,246
Guthrie.....	12,608	78.32	84.50	990,704	1,065,798
Hamilton.....	13,608	80.83	76.80	1,104,731	1,048,328
Hancock.....	12,344	68.87	85.87	840,178	1,051,837
Hardin.....	12,112	59.53	84.21	721,090	1,022,194
Harrison.....	14,076	74.62	84.73	1,056,108	1,265,699
Henry.....	9,399	89.83	94.00	882,128	889,626
Howard.....	8,395	70.46	84.30	591,804	705,781
Humboldt.....	9,173	78.44	84.49	701,222	794,030
Ia.....	9,465	69.47	99.47	941,505	941,505
Iowa.....	11,800	80.52	92.00	1,013,182	1,040,258
Jackson.....	9,800	81.31	84.40	804,126	825,126
Jasper.....	17,259	76.60	79.10	1,322,024	1,364,701
Jefferson.....	8,908	60.66	83.88	591,331	749,360
Johnson.....	12,784	82.71	84.70	1,153,854	1,169,973
Jones.....	10,184	90.42	90.42	920,846	920,846
Keokuk.....	12,846	85.89	89.75	1,189,312	1,204,939
Kossuth.....	10,953	69.45	84.84	1,449,080	1,777,780
Lee.....	9,968	73.59	76.75	701,364	804,682

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lincoln.....	16,028	83.34	85.34	1,335,791	1,367,791
Linn.....	9,015	85.89	86.30	773,476	778,248
Lodis.....	7,490	74.12	83.22	553,131	623,131
Lucas.....	12,942	86.51	91.00	1,150,516	1,161,516
Lyon.....	10,626	85.57	88.57	904,976	933,809
Madison.....	12,074	79.86	84.09	926,483	1,006,357
Mahaska.....	11,406	86.14	87.25	982,496	995,454
Marion.....	13,120	73.80	83.70	1,007,129	1,007,129
Marshall.....	9,067	72.12	86.12	656,084	791,214
Miller.....	9,315	74.22	83.62	691,434	789,416
Mitchell.....	12,316	83.94	83.44	1,033,820	1,033,820
Monona.....	6,913	72.61	83.91	564,159	580,819
Monroe.....	8,493	67.53	84.30	573,500	716,419
Montgomery.....	9,548	79.91	87.00	737,696	796,096
Muscatine.....	12,314	90.20	90.20	1,128,734	1,128,734
O'Brien.....	8,602	68.82	84.32	565,439	731,229
Oceola.....	11,570	76.47	84.37	884,788	973,683
Osage.....	11,072	80.36	90.36	1,001,041	1,001,041
Palo Alto.....	18,517	82.21	84.21	1,522,240	1,572,040
Plymouth.....	19,143	67.71	84.49	1,843,562	1,950,308
Pocahontas.....	14,390	68.73	85.49	989,055	1,229,023
Polk.....	17,446	81.30	82.80	1,736,456	1,786,127
Portland.....	12,488	84.60	84.90	1,066,514	1,059,889
Pottawattamie.....	10,740	73.79	83.80	796,517	886,553
Rapahold.....	12,508	89.18	95.18	1,125,544	1,125,544
Sac.....	10,369	89.46	90.96	927,638	937,785
Scott.....	12,281	88.44	88.74	1,173,500	1,175,500
Shelby.....	18,457	75.24	85.14	1,388,792	1,567,679
Sioux.....	14,000	65.97	84.20	929,362	1,186,010
Stacy.....	15,744	85.25	88.25	1,299,577	1,345,417
Tama.....	11,441	72.91	81.91	834,272	927,556
Taylor.....	8,842	62.54	83.87	521,747	699,284
Van Buren.....	8,436	71.33	83.99	601,796	796,622
Wapello.....	8,067	69.24	85.29	556,510	696,545
Warren.....	11,450	75.11	84.09	955,076	1,045,983
Washington.....	12,049	76.06	83.35	927,306	1,058,333
Wayne.....	10,660	89.58	83.48	875,148	906,441
Webster.....	14,471	92.48	92.48	1,238,214	1,244,440
Winnebago.....	8,569	85.16	85.74	731,693	736,853
Woodbury.....	12,987	88.79	88.79	1,153,163	1,153,163
Worth.....	12,900	80.01	85.22	1,050,440	1,160,440
Wright.....	7,906	78.43	84.35	659,022	694,796
Wright.....	13,344	60.62	84.25	808,855	1,124,198

Total..... 1,134,467 \$ 89.54 ..... \$ 92,001,994 \$ 100,106,588

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	910	\$100.12	\$130.14	20	\$ 91,117	\$ 109,260
Adams	926	91.65	130.18	32	84,238	111,194
Adams	90	106.82	119.63	12	9,905	11,127
Albany	850	72.00	130.34	81	61,379	102,330
Appanoose	409	102.56	130.46	17	41,184	48,185
Ashtabula	564	98.40	125.94	22	58,412	71,382
Benton	221	101.42	119.65	18	22,415	26,460
Black Hawk	796	100.00	130.00	20	79,600	96,580
Boone	87	100.00	120.00	30	8,716	10,410
Bremser	786	105.00	119.66	13	83,280	94,326
Buehannan	301	114.31	130.02	5	44,003	46,667
Burns Vista	226	85.27	150.23	41	19,276	34,279
Butler	491	100.81	119.69	9	49,020	58,772
Calhoun	642	85.51	130.37	56	56,804	77,386
Carroll	1,266	110.35	130.28	9	139,609	159,271
Cass	169	98.66	130.26	22	17,872	22,262
Cedar	121	67.67	130.45	78	13,128	22,387
Cerro Gordo	276	119.11	119.11	—	32,866	32,866
Cherokee	61	124.24	124.24	—	7,579	7,579
Chickasaw	544	100.30	130.35	29	54,746	66,475
Clarke	328	90.43	130.42	45	29,660	39,685
Clay	115	78.89	130.44	63	8,407	13,890
Clayton	197	79.59	119.98	50	15,748	23,667
Clinton	102	101.13	130.36	28	10,282	13,386
Crawford	730	117.57	119.92	2	85,356	87,943
Dallas	525	107.79	119.64	11	56,376	62,528
Davis	948	98.43	130.43	26	94,736	113,525
Decatur	134	88.92	130.00	43	11,918	16,084
Delaware	364	97.31	119.69	23	35,383	42,589
Des Moines	214	86.77	119.73	38	18,570	22,028
Dickinson	131	120.41	130.41	—	17,064	17,064
Dubuque	188	122.09	122.09	—	22,953	22,953
Emmet	208	80.60	130.06	34	16,636	24,672
Fayette	402	92.62	119.60	29	37,066	44,550
Floyd	188	82.87	130.16	45	15,581	22,582
Franklin	2,029	96.99	130.26	24	197,700	246,148
Fremont	429	96.38	119.75	24	45,392	56,286
Greene	249	94.38	119.73	27	23,478	29,817
Grimm	681	81.65	130.92	47	55,612	81,740
Hamilton	475	98.82	119.62	21	46,764	56,264
Hancock	252	66.89	119.68	79	16,179	25,439
Harrison	435	64.39	130.05	87	26,004	48,627
Harrison	1,728	96.22	130.05	39	149,248	207,424
Henry	402	115.73	119.52	—	58,412	58,412
Howard	107	73.70	130.04	64	7,832	12,844
Humboldt	210	93.71	119.64	28	29,052	37,186
Ia	427	125.88	119.88	—	57,400	72,469
Iowa	1,185	92.62	130.41	39	109,777	147,770
Jackson	203	94.11	130.46	28	19,294	24,828
Jasper	834	116.67	130.17	3	97,299	106,273
Jefferson	372	90.79	119.73	29	32,737	41,888
Johnson	1,022	104.44	130.19	15	106,738	139,728
Jones	274	88.00	119.61	35	24,276	32,771
Knox	374	106.69	130.44	11	37,284	47,284
Kossuth	679	71.89	130.65	87	25,623	39,468
Lee	679	82.39	120.15	46	47,653	69,371

## Counties

Counties	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lincoln	569	112.55	120.42	7	64,040	68,922
Linn	400	100.00	119.63	10	43,612	47,973
Louis	755	80.13	120.19	50	60,492	90,738
Lyon	108	122.18	122.18	—	13,190	13,190
Madison	912	110.24	130.16	9	100,547	106,596
Manitowish	663	97.21	119.56	23	67,692	85,261
Marion	545	95.41	130.21	26	51,713	66,157
Marshall	1,096	88.48	130.33	36	90,784	123,406
McLean	106	92.50	120.25	30	9,712	12,925
McNelly	1,392	94.98	120.29	30	123,360	155,332
Monroe	1,006	96.18	130.00	21	87,518	99,846
Monroe	1,006	96.85	119.82	20	100,533	120,423
Monroe	647	87.70	130.14	37	47,972	65,771
Monroe	549	121.50	131.50	—	30,752	30,752
O'Brien	80	79.30	119.74	51	6,344	9,579
Oscola	1,331	116.60	130.00	5	155,594	159,900
Pack	221	101.53	119.82	18	22,569	28,466
Palo Alto	635	87.57	119.97	27	55,630	76,199
Plymouth	434	98.52	130.19	22	42,700	52,161
Pocahontas	1,062	90.00	130.49	33	96,499	128,343
Polk	2,112	107.00	119.84	12	215,744	238,273
Pottawattamie	861	107.80	119.72	11	92,872	104,088
Pottawattamie	1,028	95.36	130.02	26	107,460	135,299
Pottawattamie	626	119.91	119.91	—	62,076	62,076
Racine	444	94.53	120.05	27	41,970	53,301
Scott	642	109.55	120.00	10	70,332	77,355
Shelby	288	79.68	120.31	51	22,048	34,631
Sioux	880	72.19	119.83	66	63,532	100,463
Sioux	622	90.18	119.53	33	56,998	75,807
Tama	697	100.50	119.50	19	100,231	119,229
Taylor	621	67.47	130.07	78	41,866	74,574
Union	628	87.89	119.72	37	54,704	74,944
Van Buren	713	81.67	130.05	47	56,234	85,033
Wapello	754	91.87	120.54	31	69,268	90,741
Warren	869	92.03	130.01	39	80,844	104,288
Washington	1,192	106.91	119.78	12	127,462	142,791
Wayne	536	92.79	119.69	29	49,737	64,160
Webster	144	104.13	119.73	15	14,965	17,340
Winnebago	106	119.23	130.15	9	11,684	12,735
Winnebago	1,439	63.08	120.09	29	132,098	170,393
Woodbury	86	79.48	130.03	63	6,808	10,252
Wright	462	64.59	119.47	86	29,790	55,436
Total	58,608	\$ 96.70	—	—	\$ 5,696,314	\$ 7,029,196



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART VII—CATTLE IN FEEDING.

Counties	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	341	\$ 97.07	\$ 97.07		33,100	33,100
Adams	153	54.66	72.15	32	6,724	8,875
Allamakee	52	58.41	71.85	23	3,066	3,808
Appanoose	252	88.00	88.00		22,172	22,172
Audubon	1,094	62.16	72.10	16	78,004	78,004
Benton	2,482	84.60	84.60		204,532	204,532
Black Hawk	1,588	49.80	72.19	45	79,075	114,620
Boone	1,811	60.00	72.00	20	109,020	130,820
Bregent	286	79.58	79.58		22,880	22,880
Buchanan	1,411	72.84	72.84		102,779	102,779
Buena Vista	3,783	60.87	71.84	18	230,257	271,700
Butler	711	71.96	71.96		56,084	56,084
Calhoun	1,327	66.33	72.29		83,972	93,927
Carroll	1,829	57.88	72.35	25	105,860	132,322
Cass	838	53.37	72.14	35	44,720	60,373
Cedar	3,523	82.52	82.52		296,908	296,908
Cerro Gordo	2,963	73.65	73.65		218,230	218,230
Cherokee	1,613	72.31	72.31		333,588	333,588
Chickasaw	126	72.07	72.07	0	8,572	8,572
Clarke	214	107.43	107.43		22,962	22,962
Clay	8,734	43.57	71.80	65	119,988	197,880
Clayton	1,702	72.00	72.00		14,544	14,544
Clinton	6,142	55.98	72.30	30	344,322	444,142
Crawford	5,053	74.15	74.15		374,710	374,710
Dallas	4,640	72.00	72.00		338,740	338,740
Davis	120	61.47	71.01	15	11,821	11,821
Decatur	490	70.39	70.39		34,208	34,208
Delaware	965	67.71	71.77	6	61,280	64,956
Des Moines	2,062	82.75	82.75		173,118	173,118
Dickinson	399	57.22	72.00	30	15,322	28,522
Dubuque	164	76.39	76.39		12,513	12,513
Emmet	827	60.72	72.25	19	56,250	66,885
Fayette	493	75.94	75.94		35,432	35,432
Floyd	1,728	65.88	71.81	9	113,448	122,658
Franklin	4,369	84.37	84.37		368,648	368,648
Fremont	2,452	50.04	72.05	44	123,804	185,827
Greene	2,083	68.18	72.22	6	251,254	266,329
Guthrie	2,984	61.17	72.18	18	182,038	215,364
Hamilton	3,071	50.52	72.01	21	112,240	112,240
Hancock	1,551	49.00	72.00	80	63,118	113,608
Hardin	2,542	53.92	72.26	34	196,064	255,913
Harrison	4,570	60.41	72.13	42	282,742	344,742
Henry	1,762	58.39	70.04		173,308	173,308
Humboldt	72	71.11	71.11		5,120	5,120
Iowa	4,419	60.31	72.08		265,528	315,528
Ida	4,808	49.97	71.95	44	240,296	345,296
Jackson	3,456	88.21	88.21		305,228	305,228
Jasper	1,186	66.60	72.02		79,066	85,423
Jefferson	5,063	83.33	83.33		432,050	432,050
Johnson	805	87.00	87.00		60,474	60,474
Jones	4,368	71.23	71.23		311,139	311,139
Knox	1,486	66.88	72.07		105,428	105,428
Kossuth	1,087	70.04	70.04		143,020	143,020
Kossuth	3,018	82.18	82.18		297,360	297,360
Lee	1,067	55.49	72.01	28	57,548	79,061

Counties	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lincoln	2,568	92.04	92.04		241,090	241,090
Louis	2,163	94.81	94.81		205,084	205,084
Lucas	924	77.91	77.91		71,992	71,992
Lyons	1,088	71.49	71.49		14,156	14,156
Madison	1,494	102.19	102.19		312,533	312,533
Madison	1,282	63.67	71.95	13	81,633	92,245
Madison	1,000	62.86	72.28	15	101,144	116,315
Madison	4,118	74.13	74.13		305,280	305,280
Marshall	2,306	53.82	72.15	34	124,064	166,345
Marshall	1,814	70.93	70.93		128,600	128,600
Marshall	4,064	64.32	72.27	12	262,272	293,744
Marshall	211	105.67	105.67		32,244	32,244
Marshall	1,509	48.83	72.26	48	72,666	100,070
Marshall	2,960	69.05	71.82	4	204,438	212,613
Marshall	1,612	64.44	72.17	12	116,840	130,860
Marshall	775	78.71	78.71		61,006	61,006
Marshall	1,145	70.80	70.80		81,172	81,172
Marshall	1,900	64.11	71.84	12	122,389	138,299
Marshall	5,965	41.65	71.76	71	205,024	422,824
Marshall	2,701	65.25	71.85	10	176,440	194,084
Marshall	3,056	74.18	74.18		226,717	226,717
Marshall	8,412	66.80	72.14	8	562,116	607,083
Marshall	4,794	75.39	75.39		354,672	354,672
Marshall	288	98.48	98.48		38,215	38,215
Marshall	2,364	67.61	72.34	7	165,680	190,377
Marshall	2,207	73.72	73.72		162,325	162,325
Marshall	2,926	57.08	71.69	24	169,600	210,378
Marshall	4,005	63.43	71.97	10	262,040	288,248
Marshall	4,500	66.35	75.31	9	329,596	329,596
Marshall	3,146	65.75	72.00	8	210,056	226,828
Marshall	700	71.92	71.92		50,349	50,349
Marshall	451	73.22	73.22		33,026	33,026
Marshall	425	91.00	91.00		39,312	39,312
Marshall	288	71.77	71.77		20,670	20,670
Marshall	1,208	83.79	93.79		113,292	113,292
Marshall	3,077	86.10	86.10		264,080	264,080
Marshall	306	80.66	80.66		24,650	24,650
Marshall	1,789	66.79	72.13	8	119,486	129,044
Marshall	475	71.46	71.46		33,944	33,944
Marshall	121	61.29	71.83	7	5,478	5,478
Marshall	5,731	64.08	72.14	22	313,370	411,648
Marshall	907	71.60	71.60		68,524	68,524
Marshall	3,446	63.32	72.16	14	214,766	244,833
Total	215,427	\$ 68.20			\$ 14,668,134	\$ 16,240,381

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	4,846	\$ 28.70	\$ 22.14	12	138,124	154,026
Adams.....	3,212	29.29	22.21	10	96,854	106,529
Allamakee.....	6,624	29.64	22.07	12	198,529	222,471
Appanoose.....	3,773	35.46	35.46	.....	136,283	136,283
Audubon.....	5,153	28.36	31.97	13	145,846	164,808
Benton.....	7,637	35.82	35.82	.....	252,022	252,022
Black Hawk.....	6,900	31.11	31.11	.....	192,926	192,926
Buena Vista.....	4,287	30.00	22.10	7	128,610	137,612
Bremer.....	5,477	27.05	31.04	14	148,292	174,861
Buchanan.....	5,251	27.15	27.15	.....	144,866	144,866
Burns.....	3,343	28.00	32.02	14	150,002	171,381
Butler.....	6,419	27.29	31.50	17	175,224	206,051
Calhoun.....	2,481	22.50	22.50	.....	113,116	113,116
Carroll.....	3,750	37.19	37.19	.....	171,853	213,853
Cass.....	4,403	31.80	31.80	.....	143,292	143,292
Cedar.....	6,901	32.71	32.71	.....	225,716	225,716
Cerro Gordo.....	5,444	28.92	32.10	11	169,148	187,136
Cherokee.....	5,744	28.28	31.55	13	162,442	185,559
Chickasaw.....	5,843	28.62	31.94	14	163,731	188,623
Clarke.....	5,343	28.77	31.88	13	154,322	180,617
Clay.....	4,435	28.28	31.55	13	155,444	181,272
Clayton.....	8,710	28.16	31.82	13	231,217	261,273
Clinton.....	6,633	30.10	31.90	6	199,067	217,647
Crawford.....	7,004	36.12	36.12	.....	254,437	254,437
Dallas.....	3,743	37.17	32.08	10	108,900	119,706
Davis.....	1,450	35.99	35.99	.....	124,167	124,167
Decatur.....	2,449	25.13	32.16	28	86,872	110,584
Delaware.....	6,065	28.06	31.08	14	171,048	194,068
Des Moines.....	2,104	30.33	32.14	6	94,169	99,819
Dubuque.....	4,377	36.58	36.58	.....	147,310	147,310
Dickinson.....	6,254	35.34	33.34	14	238,548	238,548
Emmet.....	4,315	28.10	32.03	14	121,248	138,222
Fayette.....	8,541	28.60	32.16	12	244,558	273,580
Floyd.....	5,445	24.60	31.08	30	136,444	166,444
Franklin.....	5,602	29.17	32.06	10	166,081	187,669
Fremont.....	2,718	25.05	31.18	24	70,550	87,482
Greene.....	4,337	28.01	32.01	15	127,104	148,104
Grundy.....	5,498	23.69	31.98	35	120,282	175,880
Guthrie.....	4,788	31.88	31.88	.....	151,008	151,008
Hamilton.....	4,081	27.96	32.15	15	128,069	147,276
Hancock.....	4,030	20.00	32.00	60	100,000	160,000
Hardin.....	5,316	24.06	31.99	33	127,030	170,146
Harrison.....	4,672	33.13	33.13	.....	134,361	134,361
Henry.....	8,461	42.08	42.08	.....	365,966	365,966
Howard.....	5,148	24.36	31.91	31	123,676	173,805
Humboldt.....	5,610	28.36	32.04	13	162,292	175,772
Ia.....	4,445	32.25	32.25	.....	143,376	143,376
Iowa.....	6,318	28.95	31.93	13	178,604	201,822
Jackson.....	6,004	31.46	31.46	.....	188,036	188,036
Jasper.....	5,093	36.65	36.65	.....	219,634	219,634
Jefferson.....	3,436	29.05	31.95	10	99,254	109,250
Johnson.....	5,801	37.70	37.70	.....	222,069	222,069
Jones.....	6,238	28.68	32.12	12	178,953	200,477
Keokuk.....	4,529	35.68	35.68	.....	165,274	165,274
Kossuth.....	8,453	28.43	32.12	13	240,797	270,829
Lake.....	2,834	40.79	40.79	.....	156,371	156,371
Linn.....	5,551	35.87	.....	.....	231,648	231,648
Louisia.....	2,400	42.86	42.86	.....	106,724	106,724

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lucas.....	3,449	28.50	32.02	12	98,592	110,423
Lyon.....	6,090	28.12	32.05	14	171,264	195,540
Madison.....	4,196	40.16	40.16	.....	167,096	167,096
Mahaska.....	4,191	29.02	31.62	10	121,630	133,793
Marion.....	1,181	39.40	32.04	9	122,904	133,793
Martineau.....	5,048	32.54	32.54	.....	164,275	164,275
Mills.....	2,562	32.38	32.12	17	89,658	82,103
Mississippi.....	5,760	32.39	31.86	13	189,282	186,688
Mitchell.....	4,254	24.86	32.07	30	106,764	136,435
Monona.....	2,834	39.41	32.06	9	82,274	90,877
Monroe.....	3,278	38.47	31.88	12	93,343	104,544
Montgomery.....	4,185	31.64	31.64	.....	132,406	132,406
Muscatine.....	6,919	38.34	32.02	13	196,070	221,550
O'Brien.....	4,178	24.14	32.11	33	100,862	134,146
Oceola.....	4,866	29.68	32.10	8	144,496	156,055
Page.....	4,883	38.19	31.85	13	127,640	155,523
Palo Alto.....	8,860	24.23	31.97	32	215,440	284,380
Plymouth.....	3,589	38.70	32.14	12	114,488	128,220
Pocahontas.....	4,007	34.06	34.06	.....	138,539	138,539
Polk.....	6,084	39.50	39.50	.....	264,238	264,238
Pottawattamie.....	5,352	28.42	32.11	13	152,128	171,904
Poweshiek.....	4,292	33.45	33.45	.....	143,674	143,674
Ringgold.....	5,847	28.15	32.09	14	164,640	187,080
Sa.....	5,132	27.22	32.11	18	139,707	161,854
Scott.....	4,451	38.58	31.95	13	154,154	174,194
Shelby.....	8,024	29.06	31.96	10	233,212	256,533
South.....	4,323	25.64	32.05	25	110,856	138,570
Story.....	7,096	30.54	32.06	5	242,375	254,405
Tama.....	4,035	34.73	34.73	.....	140,137	140,137
Taylor.....	3,661	26.96	32.08	19	98,717	117,473
Union.....	3,451	32.18	32.18	.....	111,073	111,073
Van Buren.....	3,048	33.04	33.04	.....	100,724	100,724
Warren.....	4,323	36.16	36.16	.....	156,229	156,229
Washington.....	3,045	29.25	32.17	10	107,568	120,257
Wayne.....	4,318	34.05	34.05	.....	140,219	140,219
Webster.....	4,813	28.27	32.06	15	122,379	138,298
Winnebago.....	4,435	28.03	31.95	14	124,304	141,706
Winnebago.....	7,740	39.47	32.05	16	246,887	279,053
Winnebago.....	6,280	27.50	32.00	16	173,507	201,398
Woodbury.....	4,449	30.27	32.05	6	134,604	145,775
Wright.....	4,671	28.12	32.08	14	131,596	149,797
Total.....	500,812	\$ 30.20	.....	.....	\$ 15,126,650	\$ 16,657,960

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919

## PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	2,350	\$ 37.14	\$ 40.11	8	124,424	134,377
Adams	1,739	41.06	41.06		71,054	71,054
Allamakee	5,132	36.33	39.96	10	186,452	206,397
Appanoose	2,471	50.26	50.56		124,213	124,213
Ashtabula	3,191	36.20	39.82	10	115,620	116,776
Benton	4,414	48.00	48.00		211,872	211,872
Black Hawk	4,065	40.44	40.44		180,804	180,804
Boone	5,520	40.00	40.00		190,800	190,800
Bremer	4,521	34.67	39.87	15	156,708	180,283
Burhanan	3,963	40.55	40.55		156,740	156,740
Bureau View	3,597	42.34	42.68	8	151,814	153,898
Butler	4,733	36.94	39.90	8	174,876	188,962
Calhoun	2,357	44.06	44.06		103,968	103,968
Carroll	3,722	46.70	46.70		174,300	174,300
Cass	2,702	39.43	39.82	1	106,539	116,127
Cedar	3,417	52.47	52.47		179,220	179,220
Cerro Gordo	4,030	36.50	39.85	8	149,448	161,403
Cherokee	3,678	36.33	39.46	10	131,650	147,315
Chickasaw	4,872	36.15	40.13	11	165,309	188,492
Clarke	2,548	36.02	39.98	11	80,974	90,811
Clay	3,843	38.84	42.14	12	137,757	156,396
Clayton	6,377	36.19	39.81	10	233,923	246,213
Clinton	3,570	38.19	40.10	5	136,343	143,150
Crawford	4,459	44.98	46.98	4	198,908	214,654
Dallas	2,605	37.67	39.93	6	94,398	100,009
Davis	2,176	48.83	48.83		106,275	106,275
Decorah	2,523	32.50	39.86	19	84,684	100,772
Delaware	3,477	37.00	39.81	10	155,392	170,299
Des Moines	1,093	41.05	41.05		68,359	68,359
Dickinson	2,625	51.43	51.43		135,006	135,006
Dubuque	3,477	37.30	40.36	8	129,883	141,883
Emmet	2,744	36.50	39.88	9	100,408	100,444
Payette	6,145	37.56	39.81	6	238,344	252,641
Floyd	2,135	35.55	39.82	12	146,658	164,556
Franklin	4,009	44.42	44.42		182,080	182,080
Freemont	2,024	34.48	40.00	16	70,155	81,280
Greene	2,317	39.08	40.04	2	112,576	122,584
Grundy	3,787	32.80	39.88	18	128,004	151,044
Guthrie	3,275	37.16	40.13	8	121,694	131,459
Hamilton	2,536	39.87	39.87		101,102	101,102
Hancock	3,477	37.00	39.86	8	129,560	141,427
Hardin	3,421	35.00	40.00	25	119,080	137,600
Harrison	2,940	42.50	42.50		124,959	124,959
Henry	2,005	40.00	40.00		126,474	126,474
Howard	2,502	32.33	40.00	24	127,778	158,442
Humboldt	2,314	36.20	39.82	10	83,788	92,166
Ia	2,317	39.56	39.56		122,584	122,584
Iowa	3,974	35.74	39.87	12	140,064	158,772
Jackson	4,215	38.48	40.02	4	162,210	168,608
Jasper	3,508	44.87	44.87		157,183	157,183
Jefferson	1,901	40.23	40.23		76,246	76,246
Johnson	3,473	46.40	46.40		158,849	158,849
Jones	4,222	40.32	40.32		170,256	170,256
Keokuk	2,721	40.23	40.23		128,000	128,000
Kossuth	3,506	40.13	40.13		213,064	213,064
Law	2,418	50.33	50.33		121,703	121,703
Lea	4,189	45.44	45.44		180,611	180,611
Louis	1,463	57.47	57.47		84,080	84,080

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Linn	2,379	40.54	40.54		104,548	104,548
Lyon	2,952	36.20	39.92	10	143,400	157,740
Madien	2,706	50.00	50.00		135,200	135,200
Mahaaks	2,712	36.50	39.85	9	99,139	108,061
Marion	2,465	37.78	40.05	6	94,304	100,025
Marion	3,148	36.80	40.11	9	115,856	126,283
Marshall	1,684	35.07	39.38	14	59,664	67,322
Mills	2,968	36.70	40.00	9	145,648	158,756
Mitchell	2,988	31.97	39.96	25	95,540	119,455
Monroe	1,907	36.41	40.05	10	68,445	76,350
Monroe	2,178	36.28	39.91	10	79,016	86,917
Montgomery	2,281	38.80	40.02	3	88,632	91,290
Muscatine	2,251	39.21	39.83	15	190,118	209,129
Muscatine	2,865	31.55	39.64	25	91,544	114,430
O'Brien	3,096	36.57	39.86	9	113,560	123,453
Oceola	3,497	41.22	41.22		144,519	144,519
Palo Alto	6,785	28.11	39.92	42	196,772	270,896
Plymouth	2,637	36.70	40.00	9	97,468	106,240
Pocahontas	2,905	46.00	46.00		121,452	121,452
Polk	4,599	54.20	54.20		250,776	250,776
Pottawattamie	3,576	40.45	40.45		144,664	144,664
Poweshock	2,976	40.25	40.25		118,650	118,650
Ringgold	3,368	36.08	40.05	11	129,428	142,065
Sa	3,679	36.70	40.00	9	134,706	146,829
Scott	3,813	36.04	40.00	11	137,428	152,545
Shelby	5,900	36.67	39.97	9	216,336	235,896
South	2,440	37.18	40.15	8	90,724	97,561
Story	5,524	41.84	41.84		231,132	231,132
Tama	2,629	45.05	45.05		118,438	118,438
Taylor	2,660	35.38	39.98	13	94,115	106,340
Union	2,008	40.28	40.28		80,884	80,884
Van Buren	1,644	43.68	43.68		71,807	71,807
Wapello	3,197	45.97	45.97		146,968	146,968
Washington	2,648	37.03	39.90	8	98,974	109,019
Wayne	2,708	42.42	42.42		117,425	117,425
Webster	2,797	37.14	40.11	8	103,878	115,198
Winnebago	2,650	36.63	39.93	9	108,048	117,772
Winnebago	2,987	36.80	40.11	9	231,214	255,143
Winnebago	5,029	36.29	39.92	10	182,502	200,732
Worth	3,366	43.22	43.22		141,172	141,172
Wright	2,947	36.11	40.08	11	110,093	125,122
Total	246,245	\$ 38.24			\$ 12,241,925	\$ 14,094,487



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART X—COWS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	12,420	\$ 50.94	\$ 56.03	10	\$ 622,727	\$ 695,596
Adams	9,114	41.02	56.19	37	377,000	517,175
Adams	17,199	46.02	56.14	22	791,560	965,702
Appanoose	9,576	60.07	60.07	—	581,202	581,202
Audubon	12,971	43.05	55.81	27	570,190	724,141
Benton	16,249	50.02	59.92	—	1,136,148	1,136,148
Black Hawk	15,023	56.74	56.74	—	886,567	886,567
Boss	12,833	50.00	56.00	12	641,550	718,648
Bremer	29,704	45.39	56.17	24	802,216	1,106,347
Buchanan	14,065	48.53	56.29	16	681,287	790,292
Burns	12,717	44.20	55.81	26	567,632	673,516
Butler	16,348	60.12	60.12	—	982,808	982,808
Calhoun	10,249	59.89	59.89	—	613,792	613,792
Carroll	15,130	55.74	55.74	—	840,254	840,254
Cass	12,727	60.51	60.51	—	770,149	770,149
Cedar	16,098	73.95	73.95	—	1,224,884	1,224,884
Cerro Gordo	14,979	60.45	60.45	—	905,561	905,561
Cherokee	13,553	47.96	56.11	17	651,950	762,781
Chickasaw	16,043	44.91	56.14	25	718,767	808,438
Clarke	8,702	44.15	56.07	27	386,848	491,296
Clay	12,949	45.21	56.06	24	585,450	734,368
Clayton	24,823	48.53	55.80	15	1,204,621	1,385,314
Clinton	16,737	49.04	55.90	14	829,844	933,702
Crawford	19,651	63.21	63.21	—	1,245,172	1,245,172
Dallas	10,667	60.40	60.40	—	644,332	644,332
Davis	9,137	56.85	56.85	—	519,447	519,447
De Witt	10,900	44.05	56.18	26	474,044	607,505
Delaware	18,882	48.15	55.85	16	885,108	1,098,725
Des Moines	9,169	56.50	56.50	—	515,313	515,313
Dickinson	10,000	60.04	60.04	—	523,254	523,254
Dubuque	18,169	56.17	56.17	—	1,017,610	1,017,610
Emmet	8,614	48.17	55.88	16	414,906	481,392
Fayette	22,291	57.87	57.87	—	1,333,632	1,333,632
Floyd	12,187	44.14	56.05	27	538,020	682,849
Franklin	14,828	60.87	60.87	—	902,556	902,556
Fremont	8,337	45.70	56.21	23	381,012	498,644
Greene	12,088	48.25	56.38	16	579,694	672,589
Grundy	13,311	53.58	56.25	5	703,666	738,879
Guthrie	13,459	49.17	56.05	14	661,880	754,543
Hamilton	11,267	48.28	56.10	16	568,154	659,058
Hancock	13,322	52.00	56.00	75	429,200	731,422
Hardin	13,372	44.00	55.88	27	588,430	747,992
Harrison	13,150	58.41	58.41	—	798,150	798,150
Henry	9,265	71.34	71.34	—	678,346	678,346
Howard	14,750	48.12	55.82	16	709,756	823,363
Humboldt	9,047	52.34	56.09	7	473,288	506,418
Ia	11,081	48.21	55.92	16	534,274	613,757
Iowa	15,012	45.21	56.06	24	678,772	843,677
Jefferson	17,192	47.27	55.78	18	820,042	929,449
Jasper	15,956	61.10	61.10	—	1,044,954	1,044,954
Johnson	8,423	47.80	55.92	17	403,202	471,737
Johnson	16,903	59.55	59.55	—	1,006,628	1,006,628
Jones	15,973	48.52	55.79	15	775,048	867,905
Keokuk	13,055	61.53	61.53	—	807,536	807,536
Kossuth	21,065	56.80	56.80	—	1,189,020	1,189,020
Lee	10,288	55.47	56.05	1	570,674	570,674
Linn	19,065	62.83	62.83	—	1,197,937	1,197,937
Louis	7,568	80.92	80.92	—	580,544	580,544

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Lucas	9,406	52.38	56.04	7	497,688	527,176
Lyon	14,179	44.22	56.17	27	625,736	795,954
Madison	11,802	63.15	63.15	—	768,879	768,879
Mahaska	13,110	44.80	56.00	25	587,277	724,006
Marion	12,172	48.76	56.07	15	573,602	691,245
Marshall	12,812	53.00	56.27	6	735,148	777,247
McK	8,091	50.00	56.00	12	406,728	455,535
Mitchell	15,177	47.90	56.04	17	631,234	738,543
Monroe	11,491	46.20	56.00	20	463,050	543,047
Monroeville	8,594	45.24	56.09	24	371,229	490,323
Montgomery	8,905	43.75	56.00	28	389,064	498,709
Morgan	10,344	48.04	56.29	17	496,928	581,406
Muscatine	15,677	48.47	56.22	16	759,888	881,470
O'Brien	9,807	44.38	55.91	26	435,258	546,425
Oswego	15,557	46.01	56.13	22	577,820	704,950
Page	12,010	52.54	56.05	1	667,017	673,687
Palo Alto	22,493	40.12	56.16	40	902,904	1,263,645
Plymouth	10,461	49.48	55.91	13	517,617	584,901
Pocahontas	11,608	71.06	71.06	—	824,057	824,057
Polk	22,556	60.00	70.00	—	1,554,472	1,554,472
Pottawattamie	14,009	48.29	56.01	16	677,867	788,395
Poweshiek	11,107	49.90	55.49	12	558,687	630,123
Ringgold	15,225	44.13	56.04	27	671,027	833,358
Scott	19,393	61.36	61.36	—	944,584	944,584
Shelby	18,493	44.43	55.98	26	821,704	1,035,347
Sioux	22,105	44.53	56.10	26	984,336	1,240,283
Story	11,078	46.00	56.12	22	509,488	621,575
Tama	18,053	62.16	62.16	—	1,120,081	1,120,081
Taylor	16,756	56.82	56.82	—	611,161	611,161
Union	9,405	56.73	56.73	—	535,710	535,710
Van Buren	9,362	48.12	55.82	16	450,444	522,515
Wapello	8,783	54.69	55.78	2	486,302	490,960
Warren	15,768	56.76	56.76	—	737,600	737,600
Washington	13,472	48.23	56.06	16	651,180	755,398
Wayne	11,554	72.96	72.96	—	834,912	834,912
Webster	16,559	46.28	55.50	21	627,480	756,258
Winnebago	12,588	46.70	56.04	19	587,480	706,368
Winnebuck	23,023	48.01	56.17	17	1,134,062	1,326,875
Woodbury	15,473	60.35	60.35	—	953,945	953,945
Worth	12,927	56.32	56.01	—	678,580	725,339
Wright	11,793	48.85	56.12	28	517,180	602,001

Total. 1,242,006 \$ 82.32 \$ 70,500,208 \$ 78,108,596

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART XI—STEERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	2,728	\$ 54.78	\$ 40.00	15	129,988	149,486
Adams	2,000	22.17	29.89	24	80,444	100,000
Adair	1,004	99.18	49.16	11	226,718	284,300
Appanoose	1,116	49.29	40.30	11	125,870	125,870
Audubon	2,137	39.62	29.98	11	112,710	122,114
Benton	1,084	44.15	44.15	—	212,708	212,708
Black Hawk	4,417	34.05	29.98	17	120,413	179,266
Bloom	2,718	30.00	29.90	14	129,400	148,140
Bremer	2,150	35.45	40.00	12	76,410	86,350
Buchanan	1,743	23.41	40.01	13	175,437	208,290
Buena Vista	1,176	40.29	40.00	—	167,520	167,520
Butler	9,120	39.10	40.07	11	184,608	204,914
Calhoun	2,140	41.80	41.80	—	85,302	85,302
Carroll	1,176	40.29	40.00	—	168,000	168,000
Cass	2,000	36.20	29.92	10	100,220	120,118
Cedar	2,100	52.27	52.77	—	374,588	374,588
Cerro Gordo	2,261	25.71	40.00	12	189,216	211,960
Cherokee	6,115	36.47	40.00	10	227,748	260,077
Chickasaw	4,329	35.78	40.07	12	155,276	172,900
Clarke	1,673	33.85	29.94	18	118,000	129,497
Clay	9,268	31.49	29.96	24	296,784	349,912
Clayton	9,002	33.30	29.90	20	160,576	190,801
Clinton	8,749	41.17	29.90	28	227,040	279,017
Crawford	5,008	41.98	41.98	—	165,425	165,425
Dallas	2,060	40.17	40.17	—	147,122	147,122
Davis	2,407	40.85	40.85	—	129,184	129,184
DeKalb	2,201	22.21	40.06	24	160,436	198,280
Delaware	2,606	36.40	40.00	11	142,608	162,608
Iowa Moines	1,129	41.00	41.00	—	109,290	109,290
Delmon	2,679	41.14	41.14	—	118,118	118,118
Dubuque	4,000	40.00	40.00	—	175,200	175,200
Emmet	2,777	35.78	40.07	12	99,363	111,288
Payette	1,719	36.60	40.15	10	260,872	280,800
Floyd	5,271	37.23	29.97	24	179,560	222,601
Franklin	9,819	37.11	40.07	8	215,966	233,204
Fremont	1,884	39.74	29.96	20	57,918	75,200
Greene	2,372	22.08	40.10	25	108,176	125,200
Grundy	5,344	31.92	29.90	22	177,040	212,800
Guthrie	2,290	22.61	40.11	22	107,504	122,800
Hamilton	4,795	22.50	40.02	23	155,104	190,777
Lancaster	4,408	34.00	40.00	—	167,800	180,010
Hardin	4,705	28.00	40.04	43	132,060	188,574
Harrison	2,174	30.65	29.95	9	177,800	184,800
Henry	5,445	34.35	40.00	—	265,948	265,948
Howard	4,100	28.40	40.12	41	119,297	168,200
Humboldt	2,407	25.81	40.10	12	122,008	136,640
Ia	3,620	40.27	40.27	—	125,040	125,040
Iowa	5,044	36.29	29.89	20	187,908	201,188
Jackson	6,842	39.83	40.14	9	244,086	266,707
Jasper	6,279	43.86	43.86	—	275,413	275,413
Jefferson	4,729	37.35	29.90	24	179,033	188,330
Johnson	5,424	44.80	44.80	—	243,015	243,015
Jones	6,814	22.07	29.80	22	222,000	271,640
Keokuk	3,973	41.61	41.61	—	165,427	165,427
Kossuth	6,672	37.95	29.85	26	253,204	288,804
Law	6,833	40.22	40.22	—	114,227	114,227
Linn	6,731	42.47	42.47	—	296,728	296,728
Louis	3,328	22.96	—	—	187,300	187,300

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Loose	3,428	40.00	40.00	—	157,100	157,100
Lyons	4,275	36.32	29.95	10	130,288	170,816
Madison	4,254	50.30	50.30	—	227,504	227,504
Madison	3,859	35.84	40.14	17	130,326	156,290
Marion	4,226	34.08	29.87	17	144,104	168,708
Marshall	1,042	39.03	39.03	—	170,062	185,367
Miller	1,533	31.40	29.88	27	87,584	73,131
Mitchell	5,009	35.95	29.90	11	188,304	181,940
Monroe	2,875	28.50	29.90	4	114,716	127,712
Monroe	4,256	39.32	40.00	—	94,636	130,266
Montgomery	2,914	32.47	29.94	22	127,128	146,402
Monroe	3,520	30.30	40.00	32	166,128	199,402
Osborne	4,479	27.37	29.96	7	167,364	179,679
Osborne	2,806	32.06	40.07	23	146,320	166,488
Osborne	3,982	36.74	40.05	9	161,981	174,976
Palo Alto	4,318	37.77	40.04	6	168,006	177,881
Pawnee	6,396	37.56	29.96	41	176,292	255,623
Pawnee	3,211	32.08	29.87	22	109,949	129,240
Polk	2,671	41.31	41.31	—	108,375	108,375
Pottawattamie	3,086	45.40	45.00	—	177,216	177,216
Pottawattamie	5,108	39.65	29.95	—	187,710	204,068
Ringgold	3,020	34.00	40.12	18	125,555	148,154
Ross	5,352	36.29	29.87	10	190,780	212,158
Scott	3,567	31.50	—	—	115,794	142,247
Shelby	2,945	33.83	40.13	12	165,508	182,541
Sioux	5,051	32.60	40.00	23	164,068	192,541
Sioux	4,457	32.28	39.94	12	118,151	177,772
Tama	2,739	37.73	29.96	20	275,416	285,120
Taylor	2,913	37.94	29.84	6	116,057	120,680
Union	3,290	31.81	40.08	26	108,715	130,680
Van Buren	2,879	23.44	40.12	20	95,476	116,057
Warren	2,647	38.68	29.84	3	78,888	81,357
Washington	4,586	45.56	47.56	4	186,664	186,664
Washington	5,917	37.00	29.90	8	219,113	239,642
Wayne	3,641	37.11	40.07	8	138,151	145,063
Winnebago	2,982	35.02	29.87	17	107,116	118,808
Winnebago	3,425	24.38	29.88	16	117,706	136,008
Winnebago	6,429	36.07	40.14	11	221,896	237,404
Woodbury	6,529	29.67	29.97	9	233,228	254,228
Worth	2,904	22.65	40.02	29	122,558	151,089
Wright	5,147	32.40	29.85	23	166,706	206,122
Total	439,815	\$ 36.82	—	—	15,861,694	17,701,704



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

PART XII—STEERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	1,031	48.64	50.94	15	50,102	52,074
Adams.....	1,011	45.48	50.08	29	44,000	50,807
Albany.....	2,907	49.00	55.96	14	101,324	115,556
Albany.....	1,454	55.30	55.85	1	78,701	79,540
Appanoose.....	491	45.07	55.76	16	22,000	27,276
Benton.....	2,205	54.84	55.94	2	120,254	123,482
Black Hawk.....	2,359	44.37	55.91	26	104,673	132,862
Boone.....	865	50.00	56.00	12	44,730	50,130
Bremer.....	714	45.50	55.07	23	32,580	39,402
Buchanan.....	1,414	47.36	55.49	18	68,162	79,148
Buena Vista.....	1,269	48.54	55.96	16	60,782	70,507
Butler.....	1,432	50.29	55.82	11	72,024	79,946
Calhoun.....	480	52.71	55.87	6	25,828	27,271
Carroll.....	960	51.42	56.04	9	46,580	50,465
Cass.....	604	48.80	56.12	15	33,804	39,542
Cedar.....	2,062	73.21	73.71	1	150,568	150,936
Cerro Gordo.....	1,709	47.44	55.08	18	60,158	70,586
Cherokee.....	1,716	48.36	56.00	16	85,596	96,225
Chickasaw.....	1,269	48.02	56.18	17	62,072	72,326
Clarke.....	2,000	39.93	55.00	40	79,870	111,818
Clay.....	1,435	47.26	55.77	18	101,373	119,030
Clayton.....	1,708	46.97	55.89	19	80,231	95,614
Clinton.....	1,703	48.82	56.11	15	76,110,000	86,000
Crawford.....	1,189	59.51	59.51	0	70,756	70,756
Dallas.....	1,513	51.00	56.05	8	78,528	84,810
Davis.....	1,436	49.00	55.86	14	69,600	79,650
Decatur.....	1,601	44.60	55.75	25	80,912	107,350
Delaware.....	946	53.39	56.06	5	50,508	53,033
Des Moines.....	1,135	61.86	61.86	0	70,217	70,217
Dickinson.....	1,504	56.43	59.43	5	64,866	74,566
Dubuque.....	1,806	55.08	56.18	2	104,432	106,720
Emmet.....	1,098	45.73	56.24	23	46,100	56,320
Fayette.....	2,024	47.86	55.00	17	146,376	166,376
Floyd.....	1,841	43.92	56.71	28	80,873	108,517
Franklin.....	2,004	53.70	58.85	4	107,624	111,628
Freemont.....	566	49.56	55.07	28	28,040	33,040
Greene.....	919	48.14	55.84	16	44,540	51,218
Grundy.....	2,290	43.06	55.88	28	100,282	128,498
Guthrie.....	808	49.70	56.16	38	36,544	43,040
Hamilton.....	1,296	47.45	55.99	18	64,716	77,164
Hancock.....	1,308	55.00	56.00	0	42,566	42,566
Hardin.....	1,132	56.00	56.18	0	40,880	41,232
Harrison.....	301	49.42	55.83	31	15,820	18,820
Henry.....	1,371	78.50	78.50	0	104,884	104,884
Howard.....	1,073	49.50	56.03	13	51,112	57,756
Humboldt.....	1,305	52.27	55.03	5	71,312	77,312
Ia.....	770	48.00	56.16	17	39,044	43,224
Iowa.....	1,370	47.01	56.04	19	62,528	74,476
Jackson.....	3,545	54.13	55.75	3	191,098	197,098
Jasper.....	2,165	58.02	58.19	0	115,875	116,408
Jefferson.....	1,141	44.75	55.03	25	51,225	61,621
Johnson.....	1,144	56.70	56.70	0	64,876	64,876
Jones.....	478	49.07	55.06	12	206,286	221,440
Knox.....	1,470	59.06	59.06	0	85,156	85,156
Kossuth.....	2,054	48.98	56.06	15	129,464	148,860
Lake.....	508	51.00	56.14	8	26,858	31,500
Linn.....	2,382	62.10	62.10	0	144,623	144,623

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Louis.....	1,504	72.29	72.29	0	108,720	108,720
Lucas.....	740	32.49	56.16	7	20,156	41,896
Lyon.....	1,488	47.56	56.12	18	70,768	83,506
Madison.....	1,920	65.20	65.20	0	125,020	125,020
Madison.....	681	46.42	56.16	21	31,618	38,227
Marion.....	1,088	44.94	56.17	25	70,856	94,820
Marshall.....	1,107	47.34	56.12	19	62,290	82,225
Mills.....	578	43.24	56.21	30	24,867	32,850
Monroe.....	2,115	48.80	56.22	15	113,184	130,161
Monroe.....	358	38.01	55.87	47	13,310	19,820
Montgomery.....	913	53.45	56.12	5	48,800	51,240
Montgomery.....	621	45.82	55.90	22	28,454	34,712
Muskegon.....	1,225	52.70	55.86	6	101,464	107,551
O'Brien.....	1,238	48.06	56.22	17	59,500	69,615
Oswego.....	711	44.17	56.00	27	31,408	39,888
Page.....	660	51.14	56.25	10	33,732	37,127
Pala Alto.....	1,525	53.78	55.93	4	82,020	85,500
Plymouth.....	1,286	39.41	55.95	42	50,680	71,976
Pontiac.....	645	43.72	55.95	28	28,198	36,060
Polk.....	790	47.32	55.84	18	38,772	43,302
Pottawattamie.....	751	60.00	60.00	0	45,148	45,148
Pottawattamie.....	2,014	47.88	56.01	17	96,428	112,820
Rapids.....	1,390	46.88	55.78	19	74,027	88,687
Sac.....	1,141	43.75	56.03	29	49,020	64,360
Scott.....	1,321	50.42	55.96	11	62,000	75,800
Shelby.....	380	47.78	55.90	17	18,156	21,242
Sioux.....	1,302	49.32	56.04	20	56,128	78,017
Story.....	1,450	46.00	56.12	22	60,712	81,388
Tama.....	2,484	56.53	56.53	0	140,434	140,434
Taylor.....	576	48.80	56.21	15	28,163	33,387
Taylor.....	1,158	56.17	56.17	0	66,727	66,727
Van Buren.....	705	49.53	55.98	28	31,004	47,785
Wayne.....	435	55.23	55.78	1	24,028	24,308
Washington.....	2,052	63.68	63.68	0	158,828	158,828
Washington.....	2,786	54.08	55.78	3	150,680	155,200
Wayne.....	1,380	53.64	55.78	4	74,014	77,404
Webster.....	1,119	47.17	56.13	19	29,855	35,027
Winnebago.....	2,022	63.68	63.68	0	150,680	150,680
Winnebago.....	1,497	44.36	56.20	27	66,162	87,021
Woodbury.....	1,495	60.04	60.04	0	87,900	87,900
Worth.....	1,800	51.10	56.21	10	95,048	104,522
Wright.....	1,239	44.14	56.05	27	54,680	69,455
Total.....	120,067	\$ 50.65	.....	.....	\$ 7,041,941	\$ 7,966,638

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART XIII—STEERS THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair	5	\$ 47.39	\$ 75.99	61	\$ 236	\$ 379
Adams						
Albany	73	54.75	76.39	37	2,666	5,368
Albany	45	60.00	76.39	27	2,666	3,433
Albany	4	48.00	75.84	58	192	332
Benton	16	98.80	98.80		1,580	1,580
Black Hawk	37	66.57	75.71	25	1,473	2,802
Boone	44	70.00	76.39	9	3,080	3,352
Bremser	34	87.64	87.64		2,980	2,980
Burke	33	66.57	76.66	15	2,024	2,635
Burns	33	60.00	76.39	27	1,880	2,354
Butler	138	65.80	75.67	15	9,080	10,422
Calhoun	4	70.00	76.39	9	280	325
Carroll	14	35.43	76.39	114	496	1,311
Cass	3	48.00	75.84	58	144	227
Cedar	35	91.50	91.50		3,192	3,192
Cerro Gordo	25	56.00	76.39	36	1,402	2,656
Cherokee	17	51.06	76.08	49	808	1,252
Chickasaw	46	60.87	76.09	25	2,800	2,536
Clarke						
Clay	103	65.10	76.16	17	6,708	7,886
Clayton	78	55.69	75.74	36	4,344	5,937
Clinton	20	60.00	75.90	10	1,380	1,313
Crawford	31	70.00	76.00	10	880	980
Dallas	32	70.70	76.36	8	2,900	3,140
Davis	3	57.33	76.55	33	173	228
Decatur	7	44.48	76.06	71	3,336	4,744
Delaware	45	92.08	92.08		4,144	4,144
Des Moines						
Dickinson	47	46.38	76.06	64	2,180	2,253
Dubuque	49	70.12	75.73	8	3,436	3,710
Emmet	58	53.69	76.24	42	3,114	4,471
Fayette	36	60.40	76.10	26	2,172	2,236
Floyd	31	45.47	76.21	64	1,076	1,630
Franklin	34	73.88	76.10	3	2,512	2,287
Fremont	45	45.65	76.24	67	2,100	2,337
Greene						
Grundy	19	59.57	76.25	28	1,132	1,468
Guthrie	5	52.00	75.99	46	156	227
Hamilton	18	56.00	76.16	36	1,736	2,378
Hancock	50	39.00	76.05	95	1,964	3,259
Hardin	31	44.00	76.12	73	1,364	2,259
Harris	60	39.83	76.08	91	2,748	5,168
Henry	9	108.00	108.00		972	972
Howard	16	60.00	76.20	27	960	1,219
Humboldt	28	63.85	75.90	19	1,788	2,276
Ia	15	60.00	76.20	27	900	1,163
Iowa	87	49.56	75.82	53	4,312	6,597
Jackson	31	108.51	108.51		3,364	3,364
Jasper	5	60.00	76.20	27	300	390
Jefferson	23	100.00	100.00		2,300	2,300
Johnson	15	60.00	76.06	17	975	1,149
Jones	26	71.36	76.36	7	2,073	2,206
Kearney	27	67.40	76.16	13	1,800	2,066
Knox	212	59.96	76.15	27	12,712	16,144
Laurens	6	56.50	75.71	34	330	454
Lincoln						

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Louis	4	62.00	75.92	46	208	303
Louis	10	60.00	76.39	27	600	762
Lyon	39	72.40	75.82	5	2,828	2,969
Madison	23	73.00	75.92	4	1,681	1,748
Mahaska	3	44.00	76.12	73	132	226
Marion	262	60.58	75.72	25	15,872	19,840
Marshall	12	53.00	75.79	43	640	909
Missouri						
Monroe	221	67.94	76.00	12	8,220	9,206
Monroe	153	51.79	76.13	47	7,974	11,648
Monroe	31	61.87	76.23	47	1,608	2,283
Montgomery	17	47.76	75.94	59	812	1,191
Muscatine						
O'Brien	7	60.00	76.20	27	420	583
O'Brien	1	64.00	76.16	19	64	76
O'Brien	204	53.55	76.04	42	10,924	15,512
Palo Alto	72	74.16	75.64	2	5,349	5,416
Plymouth	18	44.44	73.99	71	800	1,368
Pocahontas	28	44.50	75.88	69	1,706	2,881
Pottawattamie	23	53.60	76.11	42	1,340	1,902
Pottawattamie	22	78.00	78.00		2,500	2,500
Pottawattamie	33	58.80	75.85	29	1,940	2,502
Ringgold	105	60.39	75.69	26	6,148	75,786
Scott	5	52.00	75.92	46	260	279
Scott	7	54.29	76.01	40	380	525
Shelby						
Sioux	17	60.24	75.90	26	1,024	1,290
Sioux	24	63.29	75.95	20	2,132	2,582
Tama	22	65.23	76.32	17	2,392	3,368
Taylor	24	88.00	88.00		2,112	2,112
Union	9	64.88	75.91	17	584	681
Van Buren	59	56.95	76.31	34	3,300	4,502
Wapello	7	74.86	76.30	2	534	534
Warren	34	82.60	82.60		2,808	2,808
Washington	3	64.00	76.16	19	192	228
Wayne						
Webster	22	57.41	75.78	33	1,487	2,424
Winnebago	33	67.27	76.02	13	2,220	2,508
Winnebago	33	63.33	76.00	20	2,000	2,508
Woodbury	16	65.71	76.22	16	460	538
Worth	68	71.94	76.36	6	4,869	5,185
Wright	4	46.00	75.90	65	184	303
Total	3,665	\$ 75.21			\$ 278,080	\$ 353,386



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

## PART XIV—BULLS

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Adair.....	568	\$ 62.29	\$ 72.55	16	60,200	69,362
Adams.....	654	60.71	72.24	19	27,882	45,279
Albion.....	1,011	66.48	71.79	8	67,217	72,264
Appanoose.....	562	60.11	72.13	20	30,179	35,214
Audubon.....	1,025	77.09	77.00	—	79,020	79,020
Benton.....	1,220	61.30	61.30	—	111,440	111,440
Black Hawk.....	1,265	59.28	71.85	21	79,147	90,227
Boone.....	886	60.00	72.00	20	32,160	42,240
Bremer.....	1,355	61.43	71.87	17	95,954	106,954
Buchanan.....	1,049	59.51	72.00	21	62,437	72,548
Buena Vista.....	1,140	68.46	71.88	5	78,048	81,500
Butler.....	1,308	57.28	71.73	25	72,754	90,255
Calhoun.....	811	66.76	72.19	8	52,500	56,730
Carroll.....	1,157	66.88	72.22	8	77,376	83,560
Cass.....	1,122	60.99	72.10	20	67,423	80,247
Cedar.....	1,211	58.67	68.67	17	107,280	127,280
Cerro Gordo.....	1,134	60.99	72.27	19	69,168	82,300
Cherokee.....	906	70.77	72.18	2	70,490	71,890
Chickasaw.....	1,125	64.18	71.88	12	72,507	80,821
Clarke.....	520	65.72	72.14	10	27,598	32,640
Clay.....	985	60.62	71.94	8	65,625	79,872
Clayton.....	1,703	56.05	71.74	28	95,451	122,177
Clinton.....	1,111	58.37	72.05	24	72,550	87,460
Crawford.....	1,413	85.83	85.83	—	121,285	121,285
Dallas.....	753	69.22	71.08	4	52,124	54,528
David.....	371	67.27	72.12	7	29,476	32,705
Decatur.....	616	57.90	71.87	24	44,308	54,308
Delaware.....	1,383	64.06	71.75	12	88,600	99,222
Ira Moline.....	788	62.49	71.86	15	49,239	56,613
DeWitt.....	1,170	70.12	72.22	3	82,045	84,508
Emmet.....	561	75.00	75.00	—	45,250	45,250
Fayette.....	1,082	55.24	71.43	28	67,384	87,384
Floyd.....	965	58.98	71.95	22	56,924	69,447
Franklin.....	1,116	68.72	72.15	5	76,664	80,228
Fremont.....	537	55.75	71.91	29	29,440	38,620
Greene.....	769	60.05	72.06	20	46,178	55,412
Grundy.....	1,071	72.53	73.53	—	78,614	78,614
Guthrie.....	968	63.04	71.86	14	62,614	71,793
Hamilton.....	929	60.55	72.05	19	56,546	66,822
Hancock.....	978	47.00	71.91	53	46,146	70,622
Harrison.....	1,068	62.25	72.21	16	78,261	90,438
Harrison.....	804	59.74	72.28	21	52,414	64,930
Henry.....	329	55.63	65.63	20	50,888	60,888
Howard.....	854	54.30	72.21	33	51,812	68,900
Humboldt.....	721	58.46	68.46	—	64,608	64,608
Iowa.....	891	70.67	72.08	2	58,376	59,543
Jackson.....	1,160	58.68	72.05	23	68,248	83,248
Jackson.....	1,000	62.76	72.04	15	63,708	72,022
Jasper.....	1,050	70.52	70.62	—	83,601	83,601
Jefferson.....	436	62.00	71.02	16	27,016	31,328
Jones.....	1,181	71.34	72.05	1	84,400	85,244
Jones.....	1,073	58.58	72.05	23	62,806	77,317
Keokuk.....	767	71.23	72.13	—	80,164	80,164
Kossuth.....	1,585	71.33	72.04	1	114,664	116,527
Lee.....	536	62.60	72.06	17	27,670	32,907
Linn.....	1,207	60.66	71.74	18	90,348	108,069

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase—per cent	Reported actual value	Adjusted actual value
Louis.....	506	80.40	80.40	—	40,680	40,680
Louis.....	578	61.52	71.83	16	35,792	41,318
Lyon.....	1,162	76.02	76.02	—	88,326	88,326
Madison.....	807	80.50	80.50	—	64,922	64,922
Manassah.....	767	60.15	72.18	20	40,131	55,327
Marion.....	750	52.43	71.83	37	39,322	53,871
Marshall.....	998	64.05	71.74	12	63,920	71,690
Mills.....	677	63.51	71.77	13	43,000	48,560
Monroe.....	933	60.66	72.18	19	57,804	68,780
Monroe.....	832	59.46	71.95	21	49,478	59,868
Montgomery.....	410	60.25	72.27	20	24,608	29,637
Muscatine.....	607	73.49	73.49	—	44,608	44,608
Muscatine.....	700	76.71	76.71	—	53,694	53,694
O'Brien.....	1,187	66.03	71.97	9	78,382	85,438
Oswego.....	784	69.35	72.12	4	54,374	56,548
Pack.....	924	64.54	71.95	12	56,386	66,522
Palo Alto.....	840	53.20	72.55	35	45,170	60,979
Plymouth.....	1,352	50.94	72.02	42	90,456	110,356
Pocahontas.....	947	45.99	72.18	57	42,558	68,386
Polk.....	734	57.58	71.98	25	45,362	57,833
Pottawattamie.....	1,741	98.50	98.50	—	171,400	171,400
Pottawattamie.....	1,666	72.41	72.41	—	77,194	77,194
Pottawattamie.....	738	75.90	72.99	—	88,898	83,898
Sac.....	1,124	61.17	72.17	18	68,784	81,141
Salt Lake.....	1,152	73.76	73.76	—	85,497	85,497
Salt Lake.....	1,490	68.43	71.87	5	95,830	98,404
Salt Lake.....	1,605	75.28	75.28	—	127,604	127,604
Salt Lake.....	913	60.16	72.19	20	54,932	65,918
Salt Lake.....	1,454	78.44	78.44	—	114,054	114,054
Salt Lake.....	782	58.41	71.84	23	45,679	56,185
Salt Lake.....	612	87.41	87.41	—	53,501	53,501
Salt Lake.....	506	59.67	72.50	21	29,830	36,101
Salt Lake.....	546	56.26	72.03	28	30,731	39,335
Salt Lake.....	779	63.00	71.82	14	49,076	55,646
Salt Lake.....	858	58.78	72.59	23	50,474	62,021
Salt Lake.....	747	60.80	72.06	18	71,504	71,504
Salt Lake.....	1,080	63.33	71.80	13	78,080	88,080
Salt Lake.....	904	61.05	72.03	18	55,186	65,119
Salt Lake.....	1,068	56.36	72.14	28	90,616	115,988
Salt Lake.....	1,058	63.50	72.476	13	67,168	75,998
Salt Lake.....	944	54.33	72.55	33	61,205	80,616
Salt Lake.....	1,276	48.46	72.20	49	68,222	92,171
Total.....	55,515	\$ 66.22	\$ 72.05	9	\$ 6,396,000	\$ 7,173,008





TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1915.

PART XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	48,591	\$ 14.00	\$ 19.98	39	714,305	\$ 971,318
Adams	24,145	14.96	20.65	38	361,252	484,077
Albany	26,467	17.20	24.07	39	450,091	601,365
Appanoose	9,130	24.57	24.57	—	224,355	224,355
Audubon	50,593	17.02	19.91	17	1,068,550	1,250,235
Benton	98,540	20.15	20.15	—	1,781,724	1,781,724
Black Hawk	61,740	12.33	12.33	—	823,329	1,234,843
Boone	45,482	20.00	20.00	—	911,640	911,640
Bremer	29,212	15.15	19.98	32	438,564	586,136
Buchanan	39,710	19.29	19.97	3	770,172	785,577
Burns Vista	82,722	12.60	20.93	59	1,042,636	1,627,794
Butler	47,968	20.24	20.24	—	962,980	962,980
Calhoun	42,447	19.35	19.35	—	843,916	843,916
Carroll	68,442	21.20	21.20	—	1,450,556	1,450,556
Cass	34,825	16.34	19.93	22	562,740	689,142
Cedar	84,127	20.66	20.66	—	1,687,622	1,687,622
Cerro Gordo	45,183	12.62	20.95	54	588,302	900,986
Cherokee	91,237	16.52	19.99	21	1,507,092	1,884,981
Chickasaw	25,174	14.08	19.99	42	354,282	500,961
Clarke	19,408	20.21	20.21	—	394,317	394,317
Clay	62,775	14.50	20.91	38	902,578	1,244,507
Clayton	47,774	20.28	20.28	—	968,023	968,023
Clinton	14,180	16.20	19.99	23	219,255	382,462
Crawford	108,796	18.48	19.96	8	2,010,751	2,171,611
Dallas	58,819	15.70	19.94	27	909,356	1,192,982
Davies	18,721	19.60	19.60	—	340,620	340,620
DeKalb	10,696	20.18	20.18	—	233,516	233,516
Delaware	37,743	16.02	20.92	29	604,954	756,197
Des Moines	54,448	21.72	21.72	—	712,154	712,154
Dickinson	38,473	18.19	20.61	19	517,882	649,165
Dobson	24,624	18.10	19.91	10	427,040	509,144
Emmet	51,679	13.26	20.92	54	670,708	934,596
Fayette	42,060	19.75	19.95	1	822,086	846,336
Floyd	38,980	15.32	20.97	37	597,222	782,666
Franklin	62,332	18.60	20.00	81	1,184,240	1,287,540
Fremont	48,526	11.04	19.98	81	533,870	700,565
Greene	48,200	12.83	20.91	56	620,902	909,097
Grundy	56,500	12.25	20.00	62	723,436	1,171,991
Guthrie	55,023	14.88	19.94	34	819,018	1,087,498
Hamilton	63,802	12.61	20.92	64	804,808	1,279,749
Hancock	41,300	7.00	20.92	186	329,634	684,611
Hardin	54,448	13.40	21.04	57	730,550	1,146,962
Harrison	65,213	13.50	19.98	47	880,226	1,207,799
Henry	30,784	24.15	24.15	—	731,506	731,506
Howard	18,464	16.82	20.18	20	310,692	472,839
Humboldt	52,560	16.69	20.02	29	877,720	1,035,294
Ia	84,772	16.05	20.06	25	1,301,164	1,701,455
Iowa	80,087	14.21	20.03	40	1,146,288	1,698,540
Jackson	28,168	18.75	20.02	7	515,782	536,891
Jasper	84,373	17.83	19.97	12	1,004,410	1,064,959
Jefferson	25,020	19.00	19.05	5	418,997	444,251
Johnson	74,147	20.41	20.41	—	1,519,727	1,519,727
Jones	58,027	16.27	20.91	23	953,821	1,173,139
Kossuth	60,718	17.76	20.93	19	1,038,390	1,358,039
Kossuth	16,464	16.02	20.02	25	244,596	306,000
Lee	15,406	25.20	25.20	—	380,833	380,833
Linn	56,346	21.40	21.40	—	1,200,406	1,200,406

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Logans	28,108	22.83	15.82	—	870,030	870,030
Louis	16,057	17.89	20.04	12	287,388	321,762
Lyon	69,065	13.95	20.93	43	963,772	1,277,478
Madison	25,786	20.00	20.00	—	717,049	717,049
Mahoning	33,062	15.20	20.06	32	806,973	1,064,811
Marion	29,334	16.98	20.04	18	671,362	792,205
Marshall	72,175	16.82	20.01	19	1,213,887	1,444,323
Mason	44,364	13.21	19.99	48	609,776	1,088,968
May	27,058	15.75	20.00	27	380,613	741,188
McIntosh	62,860	15.58	19.94	28	918,794	1,224,856
Monroe	11,802	19.25	20.02	4	227,881	236,996
Montgomery	56,347	14.88	19.94	34	838,300	1,124,134
Muscatine	47,822	14.30	20.02	40	612,054	856,875
Muscatine	66,887	15.80	20.08	28	1,056,276	1,283,285
O'Brien	40,765	16.58	20.06	20	676,396	811,675
Oswego	55,489	15.28	20.01	31	848,080	1,110,384
Page	41,000	11.92	20.02	68	496,177	833,577
Palo Alto	106,081	11.75	19.98	70	1,641,000	2,730,720
Plymouth	55,244	15.81	20.08	27	808,108	1,066,147
Pocahontas	37,083	17.00	20.16	18	641,047	736,435
Pottawattamie	118,415	16.50	19.97	20	2,396,948	2,776,249
Pottawattamie	74,839	16.73	20.07	20	1,252,240	1,602,688
Randolph	22,312	17.90	20.05	12	414,001	462,681
Rice	115,415	16.50	19.97	20	2,396,948	2,776,249
Scott	57,550	19.16	19.93	4	1,088,807	1,142,859
Shelby	39,140	14.40	20.02	39	1,341,442	1,864,004
Sioux	122,184	14.61	20.01	37	1,920,556	2,544,861
Story	55,072	12.28	20.05	61	731,748	1,104,339
Tama	85,309	18.72	20.03	7	1,507,271	1,709,679
Taylor	31,421	17.55	19.99	14	551,270	628,447
Union	22,290	16.19	19.96	24	374,069	462,845
Van Buren	14,458	18.41	20.07	9	266,256	290,219
Wapello	21,332	21.30	21.30	—	452,060	452,060
Warren	55,792	19.51	20.09	3	697,492	718,416
Washington	79,970	10.56	19.93	8	1,264,618	1,565,910
Wayne	19,984	17.96	19.94	11	358,051	368,435
Webster	44,329	15.86	20.03	26	704,449	886,145
Winnebago	26,337	18.03	20.06	6	688,054	729,337
Winnebago	49,317	18.10	19.91	10	897,822	982,104
Woodbury	91,096	19.87	19.87	—	1,809,227	1,809,227
Woodbury	79,865	18.70	20.01	7	1,559,270	1,686,428
Wright	38,858	11.00	19.99	71	688,250	1,176,907

Total..... 5,184,941 \$ 16.53 \$ 85,095,183 \$ 104,758,796

TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

PART XVII.—SHEEP OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	14,467	\$ 10.41	\$ 10.41	—	150,281	150,281
Adams	13,474	9.62	10.00	4	132,314	134,354
Albany	7,745	10.25	10.23	—	79,302	79,302
Appanoose	24,966	8.81	10.00	1	247,927	250,496
Archibut	2,033	9.83	9.98	1	20,259	20,259
Benton	10,167	12.18	12.18	—	123,716	123,716
Black Hawk	3,174	9.90	10.00	1	31,427	31,741
Boone	4,731	10.00	10.00	—	47,310	47,310
Bremer	7,334	11.47	11.47	—	84,184	84,184
Buchanan	6,968	11.65	11.63	—	76,896	76,896
Butler	10,467	7.85	9.98	27	79,237	104,620
Calhoun	5,894	11.59	11.59	—	70,684	70,684
Callaway	2,986	10.11	10.11	—	30,224	30,224
Carroll	3,250	9.24	9.98	8	30,948	32,423
Cass	15,086	11.10	11.10	—	167,322	167,322
Cedar	16,240	11.27	11.27	—	190,556	190,556
Cerro Gordo	4,712	9.38	10.03	7	44,238	47,331
Cherokee	6,729	7.92	9.98	26	49,238	67,620
Chickasaw	2,730	10.07	10.07	—	27,622	27,622
Clarke	9,130	8.91	9.98	12	81,630	91,435
Clay	6,407	11.55	11.55	—	80,174	80,174
Clayton	5,244	9.81	10.00	—	51,008	52,508
Clinton	6,148	7.23	10.00	38	44,582	61,532
Crawford	9,917	7.31	10.02	36	71,626	99,431
Dallas	10,948	11.93	11.93	—	130,660	130,660
Davis	80,073	9.05	10.04	11	543,801	603,631
DeSatur	14,138	7.39	9.97	35	104,476	141,940
Delaware	7,759	10.25	10.25	—	74,838	74,838
Des Moines	6,381	8.38	9.97	19	52,485	63,642
Dickinson	6,044	11.19	11.19	—	67,616	67,616
Dubuque	4,876	12.04	12.04	—	58,726	58,726
Emmett	3,153	11.80	11.80	—	37,213	37,213
Payette	8,060	12.08	12.08	—	97,344	97,344
Floyd	6,144	8.00	10.03	25	49,356	61,606
Franklin	2,435	8.20	10.00	21	197,830	243,523
Fremont	1,960	5.05	10.00	98	10,104	20,006
Greene	5,507	7.76	10.00	29	45,824	60,111
Grundy	5,536	7.65	10.02	31	42,534	55,534
Guthrie	11,848	9.18	10.00	9	108,776	118,566
Hamilton	3,335	7.94	10.00	26	26,492	33,379
Hancock	6,519	4.00	10.00	150	26,744	65,880
Hardin	6,512	8.00	10.00	25	52,205	65,232
Harrison	5,545	5.95	10.00	68	28,025	55,480
Henry	25,792	9.73	10.01	3	245,978	258,227
Hewitt	4,598	11.82	11.82	—	54,357	54,357
Humboldt	3,271	10.08	10.08	—	22,912	22,912
Ia	4,471	11.00	11.00	—	77,062	77,062
Iowa	8,407	7.90	9.98	27	83,889	104,048
Jackson	5,147	9.00	10.00	11	40,460	51,619
Jasper	18,002	11.00	11.00	—	205,474	205,474
Jefferson	16,878	9.50	10.00	5	159,584	167,486
Johnson	13,186	10.37	10.37	—	136,743	136,743
Jones	5,642	8.10	9.96	23	45,705	56,217
Knox	16,166	9.50	10.00	5	153,064	159,777
Kossuth	6,923	9.84	10.00	2	68,239	69,584
Lee	20,207	10.01	10.01	—	202,338	202,338
Lincoln	10,566	9.98	9.98	—	105,792	105,792
Louis	6,918	10.30	10.30	—	71,546	71,546

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	19,194	7.18	9.99	39	137,976	191,786
Lyon	5,090	10.01	10.01	—	50,356	50,356
Madison	21,801	10.65	10.65	—	230,010	230,010
Manassas	25,821	6.93	9.97	44	180,015	250,221
Marion	21,874	8.83	9.97	13	193,150	218,259
Marshall	18,479	8.66	10.03	16	160,024	184,027
Mason	7,444	6.67	10.00	50	49,672	74,208
McClure	4,271	10.12	10.12	—	43,214	43,214
Monroe	1,034	6.38	10.01	57	12,349	19,372
Montgomery	11,338	9.94	10.03	1	114,251	115,686
Muscatine	6,083	7.00	10.02	1	46,202	61,063
Muscatine	3,900	7.65	10.02	31	29,848	39,100
Nemaha	6,117	9.00	9.99	—	61,124	61,124
O'Brien	5,608	9.00	9.99	—	55,656	55,656
O'Neill	6,428	10.80	10.80	—	69,444	69,444
Palo Alto	4,430	8.54	9.99	17	37,514	44,330
Plymouth	5,506	7.17	10.00	34	74,064	99,245
Pocahontas	3,496	9.94	10.03	1	34,034	34,980
Polk	9,749	8.00	9.98	16	81,971	97,496
Pottawattamie	13,108	8.00	10.00	25	106,040	132,550
Poweshiek	6,427	10.38	10.38	—	97,871	97,871
Ringgold	12,927	11.50	11.50	—	148,770	148,770
Sac	7,184	10.22	10.22	—	73,444	73,444
Scott	1,769	10.60	10.60	—	18,756	18,756
Shelby	5,138	8.00	10.00	25	41,618	52,003
Sion	6,172	7.21	10.02	39	44,500	61,855
Stam	5,072	9.92	10.01	1	50,308	50,811
Starr	13,366	11.64	11.64	—	155,658	155,658
Stearns	10,876	11.65	11.65	—	123,714	123,714
Union	9,490	11.44	11.44	—	109,445	109,445
Van Buren	20,695	8.25	9.98	21	227,572	306,382
Wapello	15,530	9.21	10.02	9	143,024	155,896
Warren	13,274	8.83	9.97	13	117,198	132,399
Washington	14,192	10.16	10.16	—	144,305	144,305
Wayne	21,327	8.88	10.03	13	189,391	214,303
Webster	2,879	9.31	9.96	7	26,815	28,689
Winnebago	9,113	10.04	10.04	—	92,990	92,990
Woodbury	8,058	9.00	9.99	—	80,481	80,481
Worth	10,076	8.20	9.98	19	99,005	109,557
Wright	1,886	9.21	10.00	8	18,336	18,875
Wright	7,731	7.96	10.02	26	61,564	77,379
Total	1,007,105	9.38	—	—	9,405,433	10,355,478



TABLE NO. 11—ASSESSMENT OF LIVE STOCK, 1919.

PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	67	2.45	6.10	149	164	408
Adams.....	83	6.84	6.84	.....	568	568
Allamore.....	138	4.12	5.92	46	602	661
Appanoose.....	228	4.07	5.98	47	928	1,364
Audubon.....	22	7.50	7.50	.....	164	164
Benton.....	6	10.67	10.67	.....	64	64
Black Hawk.....	6	8.00	8.00	.....	48	48
Bloom.....	2	24.00	24.00	.....	48	48
Bremer.....	97	10.52	10.52	.....	1,060	1,060
Buena Vista.....	64	8.00	8.00	.....	112	112
Butler.....	64	7.50	7.50	.....	480	480
Calhoun.....	14	6.00	6.00	.....	84	84
Carroll.....	14	5.00	6.00	20	40	48
Case.....	107	4.39	6.01	37	470	642
Cedar.....	104	3.01	5.99	99	584	1,162
Cerro Gordo.....	19	11.46	11.46	.....	218	218
Cherokee.....	1	8.00	8.00	.....	8	8
Chickasaw.....	4	6.00	6.00	.....	24	24
Clarke.....	2	24.00	24.00	.....	48	48
Clay.....	15	7.56	7.56	.....	100	100
Clayton.....	.....	.....	.....	.....	.....	.....
Clinton.....	.....	.....	.....	.....	.....	.....
Crawford.....	19	5.48	6.02	10	104	114
Dallas.....	128	9.04	6.06	33	1,108	1,540
Decatur.....	12	5.00	6.00	20	60	72
Delaware.....	83	4.66	6.00	29	28	28
Des Moines.....	83	2.78	5.98	113	232	407
Dickinson.....	14	19.57	19.57	.....	274	274
Dubuque.....	4	5.00	6.00	20	24	24
Emmet.....	2	12.00	12.00	.....	24	24
Fayette.....	67	6.50	5.98	8	436	470
Floyd.....	16	4.00	6.00	50	64	64
Franklin.....	32	5.18	6.00	16	196	196
Fremont.....	32	13.25	5.97	55	424	657
Greene.....	30	8.00	8.00	.....	160	160
Grundy.....	.....	.....	.....	.....	.....	.....
Guthrie.....	113	5.81	6.04	4	666	682
Hamilton.....	.....	.....	.....	.....	.....	.....
Hancock.....	15	4.00	6.00	50	60	60
Hardin.....	4	5.00	6.00	20	20	20
Harrison.....	149	5.22	6.00	15	927	1,096
Henry.....	202	3.50	6.05	128	260	1,305
Howard.....	.....	.....	.....	.....	.....	.....
Humboldt.....	19	8.63	6.05	30	164	218
Ia.....	114	12.00	6.00	50	1,308	2,025
Iowa.....	83	3.50	5.95	70	292	406
Jackson.....	104	4.24	6.04	38	432	622
Jasper.....	.....	.....	.....	.....	.....	.....
Jefferson.....	.....	.....	.....	.....	.....	.....
Johnson.....	392	6.25	6.35	.....	1,855	1,855
Jones.....	43	8.00	8.00	.....	344	344
Kearney.....	104	6.12	6.12	.....	1,188	1,188
Kossuth.....	16	7.00	7.00	.....	112	112
Lee.....	150	3.05	6.05	98	450	905
Lincoln.....	.....	.....	.....	.....	.....	.....
Louisia.....	85	4.19	6.00	44	356	512
Lucas.....	170	4.00	6.00	50	680	1,020

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	44	11.00	11.00	.....	486	486
Madison.....	186	5.31	6.00	13	988	1,116
Mahaska.....	5	7.20	7.20	.....	36	36
Marion.....	106	2.70	6.02	123	280	624
McCall.....	31	8.00	8.00	.....	8	8
Madison.....	31	3.74	5.98	60	116	116
Montrose.....	418	4.24	6.04	38	1,815	2,504
Montgomery.....	9	7.55	7.55	.....	68	68
Monroe.....	20	3.77	6.03	60	264	422
O'Brien.....	14	7.70	7.70	.....	108	108
Oceola.....	14	5.14	6.01	17	72	84
Page.....	102	4.00	6.00	50	608	912
Palo Alto.....	14	7.86	7.86	.....	110	110
Plymouth.....	70	4.45	6.00	35	312	421
Pocahontas.....	10	8.00	8.00	.....	80	80
Polk.....	.....	.....	.....	.....	.....	.....
Pottawattamie.....	400	5.70	5.98	5	2,380	2,384
Poweshaw.....	102	4.65	6.00	29	474	611
Ringgold.....	9	4.00	6.00	50	36	54
Scott.....	.....	.....	.....	.....	.....	.....
Shelby.....	13	7.70	7.70	.....	100	100
Sioux.....	80	4.50	5.99	33	390	478
Story.....	88	4.81	6.01	25	474	530
Tama.....	152	4.65	6.00	29	712	918
Taylor.....	162	4.38	6.00	37	140	151
Van Buren.....	604	3.34	5.98	79	1,984	3,551
Wapello.....	147	2.91	5.99	106	1,010	2,080
Warren.....	163	5.18	6.00	16	844	973
Washington.....	13	4.00	6.00	50	52	78
Wayne.....	19	4.42	6.01	36	84	114
Weber.....	30	5.17	6.01	17	65	82
Winnebago.....	14	6.00	6.00	.....	84	84
Woodbury.....	2	6.00	6.00	.....	12	12
Worth.....	.....	.....	.....	.....	.....	.....
Wright.....	27	6.00	6.00	.....	163	163
Total.....	6,635	4.98	.....	.....	33,066	44,896

## TABLE NO. 12—ASSESSMENT OF PROPERTY, 1920.

Assessed Actual and Taxable Value of Various Classes of Property, Reported and as Adjusted, for the Year 1920.

## PART I—REAL ESTATE, 1920.

COUNTIES	Acres of land assessed	Value per acre		Assessed actual value of land		Value new buildings outside cities and towns	Assessed actual value of town lots
		Reported	Adjusted	Reported	Adjusted		
Adair	356,856	475.35	475.35	29,888,710	29,888,710	45,968	2,154,920
Adams	364,922	73.16	73.16	19,175,331	19,175,331	67,005	1,306,132
Adair	406,066	55.47	55.47	22,380,264	22,380,264	85,320	2,927,969
Appanosee	331,697	55.16	55.16	17,427,516	17,427,516	13,970	4,734,891
Audubon	275,828	79.91	80.16	22,043,054	24,813,466	54,664	2,148,446
Benton	441,560	84.39	84.39	37,361,132	37,361,132	120,564	5,232,114
Black Hawk	347,609	78.66	78.66	25,845,545	25,845,545	162,585	2,732,597
Boone	354,508	85.57	85.57	29,924,678	29,924,678	144,656	3,668,498
Bremser	202,660	68.61	78.61	20,648,148	16,344,148	93,244	3,232,408
Buchanan	346,603	83.31	79.28	21,939,412	24,358,476	80,728	4,650,992
Breña Vista	333,735	84.80	84.80	25,035,816	25,035,816	122,544	2,927,044
Butler	354,508	83.57	83.57	29,924,678	29,924,678	144,656	3,668,498
Calhoun	349,735	84.73	84.73	29,634,646	29,634,646	183,328	4,083,140
Carroll	351,195	90.71	90.71	31,650,125	31,650,125	131,129	4,634,448
Cass	390,101	81.56	81.56	28,705,112	28,705,112	95,237	4,983,558
Cedar	354,401	83.84	83.84	29,730,540	29,730,540	113,606	4,085,446
Cerro Gordo	364,137	79.07	79.06	27,363,765	27,363,765	96,450	1,441,649
Cherokee	364,137	85.11	85.10	30,964,524	30,964,524	92,608	3,883,830
Clark	365,255	68.87	68.87	21,182,578	21,182,578	47,757	2,841,419
Clatsop	265,525	68.78	68.78	18,596,985	16,230,420	35,891	1,933,254
Clay	349,247	65.77	65.75	23,486,344	33,489,344	145,188	3,252,354
Clayton	471,668	83.57	83.57	39,755,182	39,755,182	173,735	3,035,214
Clinton	400,913	80.37	80.37	35,831,300	36,849,184	80,849	1,184,540
Crawford	437,176	65.35	65.35	21,685,982	21,685,982	114,134	4,764,335
Dallas	349,000	84.08	84.08	29,623,564	29,623,564	62,513	2,707,256
Davis	390,009	54.68	54.68	17,097,076	15,795,076	156,795	1,807,711
DeWitt	335,415	55.34	55.34	18,562,352	18,562,352	30,136	2,463,174
Delaware	362,476	84.81	84.81	25,114,149	25,114,149	46,834	1,297,454
Des Moines	249,510	75.19	75.19	18,760,304	18,760,304	65,669	1,165,065
Dickinson	227,225	76.87	76.87	17,466,388	17,466,388	68,012	3,033,062
Dubuque	390,280	73.18	73.18	27,072,871	27,072,871	56,712	2,929,325
Emmet	240,191	68.73	68.73	16,586,208	16,586,208	71,429	2,948,135
Fayette	448,520	75.06	75.06	33,665,544	33,665,544	150,872	5,835,098
Floyd	396,948	73.98	73.98	22,480,592	22,480,592	70,869	5,737,895
Franklin	358,061	76.86	76.86	27,430,948	27,430,948	174,248	2,238,135
Fremont	313,171	65.34	65.34	20,473,244	20,473,244	96,967	2,611,558
Greene	358,480	66.97	66.97	23,019,092	23,019,092	83,156	3,065,592
Grundy	310,877	68.15	68.15	19,580,984	19,580,984	70,398	2,968,564
Guthrie	367,360	72.16	72.16	26,506,818	26,506,818	102,801	3,794,809
Hamilton	392,726	77.67	77.65	27,496,006	27,496,006	108,619	5,496,549
Hancock	358,061	73.98	73.98	27,430,948	27,430,948	174,248	2,238,135
Hardin	319,511	85.81	85.81	26,990,292	26,990,292	64,544	5,600,106
Harrison	477,300	65.67	65.62	27,068,673	27,068,673	47,309	4,482,847
Henry	366,669	74.07	74.06	26,497,098	26,497,098	122,544	4,640,235
Howard	391,749	67.86	67.86	19,708,016	19,708,016	94,839	2,892,009
Humboldt	399,677	65.67	65.67	26,809,064	26,809,064	117,496	2,580,550
Iowa	398,519	65.64	65.64	25,334,464	25,334,464	23,528	3,119,560
Jackson	395,769	64.65	64.65	25,580,860	25,580,860	55,164	2,023,864
Jasper	446,067	84.07	84.06	37,596,806	37,596,806	222,494	6,507,699
Jefferson	388,747	73.98	73.98	27,430,948	27,430,948	174,248	2,238,135
Johnson	388,747	73.98	73.98	27,430,948	27,430,948	174,248	2,238,135
Jones	348,769	65.95	65.95	22,892,581	22,892,581	138,513	3,010,840
Keokuk	358,480	75.15	75.15	26,791,138	26,791,138	86,303	4,298,865
Kossuth	404,506	65.78	65.78	26,498,104	26,498,104	290,498	4,499,959
Lee	319,136	72.76	72.76	22,712,778	22,712,778	58,518	1,988,821

## COUNTIES

COUNTIES	Acres of land assessed	Value per acre		Assessed actual value of land		Value new buildings outside cities and towns	Assessed actual value of town lots
		Reported	Adjusted	Reported	Adjusted		
Lincoln	445,005	84.93	84.93	37,797,175	37,797,175	107,204	46,763,376
Louisiana	245,081	75.41	75.42	18,529,609	18,529,609	51,400	2,382,224
Lucas	274,350	54.71	54.76	15,030,988	15,030,988	34,326	742,523
Lyons	358,135	90.95	90.95	32,573,266	32,573,266	30,004	2,719,848
Madison	354,244	93.05	93.05	25,740,211	25,740,211	58,006	2,697,084
Manassah	335,209	76.20	76.29	27,123,008	27,123,008	13,868	6,426,980
Marion	348,854	68.21	68.21	21,471,596	21,471,596	32,817	3,329,444
Marshall	347,201	90.08	90.08	31,274,734	31,274,734	177,472	10,379,610
Mills	237,829	74.81	74.81	19,042,512	19,042,512	240,438	1,306,536
Mitchell	394,773	72.52	72.52	21,879,640	21,879,640	98,450	3,158,382
Monona	425,659	67.90	67.90	28,915,066	28,915,066	64,452	2,857,020
Monroe	394,771	74.81	74.81	21,879,640	21,879,640	98,450	3,158,382
Montgomery	394,771	74.81	74.81	21,879,640	21,879,640	98,450	3,158,382
Muscatine	269,450	83.31	83.31	21,078,374	21,078,374	72,948	10,400,006
O'Brien	341,026	94.81	94.83	32,373,300	32,373,300	168,339	4,240,300
Oswego	341,026	94.81	94.83	32,373,300	32,373,300	168,339	4,240,300
Page	329,522	78.50	78.50	25,686,944	25,686,944	49,488	5,542,096
Palo Alto	351,397	73.10	73.10	25,681,499	25,681,499	120,024	2,445,588
Plymouth	334,534	85.16	85.16	45,512,140	45,512,140	99,980	4,350,570
Pocahontas	338,036	80.68	80.68	28,960,230	28,960,230	44,694	2,632,524
Polk	337,554	97.97	97.97	33,067,159	33,067,159	229,723	127,622,018
Pottawattamie	358,940	74.98	74.98	45,117,700	45,117,700	406,464	18,885,588
Poweshiek	308,746	83.81	83.81	20,900,320	20,900,320	39,784	5,714,326
Ringgold	333,650	54.58	54.56	18,310,207	18,310,207	45,631	1,835,219
Sac	354,508	83.81	83.81	29,924,678	29,924,678	122,544	2,927,044
Scott	399,567	86.7	86.72	33,277,484	33,277,484	23,277,484	48,786,288
Sedley	365,147	80.7	80.70	27,774,312	27,774,312	104,300	2,871,784
Sioux	463,186	84.81	84.81	39,479,452	39,479,452	188,476	4,135,844
Story	347,465	65.68	65.68	23,038,544	23,038,544	175,196	8,474,216
Tama	444,894	84.4	84.40	37,314,222	37,314,222	118,404	5,471,212
Taylor	399,567	75.57	75.57	33,277,484	33,277,484	23,277,484	48,786,288
Union	369,477	65.22	65.22	17,576,476	17,576,476	34,914	2,673,126
Van Buren	390,072	55.07	55.07	16,680,396	16,680,396	61,899	1,795,872
Wapello	363,055	67.76	67.76	17,899,592	17,899,592	51,168	2,165,404
Warren	336,840	86.78	86.78	26,078,852	26,078,852	158,520	5,689,484
Washington	347,890	85.61	85.64	29,647,698	29,647,698	146,296	5,453,452
Wayne	321,548	67.76	67.76	20,190,188	20,190,188	14,172	3,585,796
Webster	440,780	80.77	80.77	35,661,684	35,661,684	209,578	15,181,516
Winnebago	494,274	61.61	61.61	16,231,112	16,231,112	78,888	4,287,676
Winnow	494,274	61.61	61.61	16,231,112	16,231,112	78,888	4,287,676
Woodbury	694,274	72.68	72.68	27,800,230	27,800,230	94,176	3,755,500
Worth	292,827	61.81	61.81	16,953,884	16,953,884	57,884	3,086,816
Wright	357,117	74.30	74.30	27,000,160	27,000,160	76,468	4,477,110
Total	31,389,170	873.10	876.84	2,615,244,147	2,642,305,468	10,170,670	878,921,894



TABLE NO. 12—ASSESSMENT OF PROPERTY, 1920

## PART II—REAL ESTATE.

COUNTIES	Actual value new buildings in cities and towns	Adjusted actual value of lands and town lots	Total actual value new buildings	Adjusted actual value of town lots and new buildings	Exemptions for land, buildings and homesteads	Net adjusted value of realty and new buildings	
						Actual	taxable
Adair	\$ 27,820	\$ 29,643,630	\$ 105,788	\$ 29,147,418	\$ 162,762	\$ 28,984,656	\$ 7,286,394
Adams	24,961	20,964,484	92,409	20,776,533	211,002	20,565,531	5,141,251
Albany	49,300	29,968,222	181,825	29,443,025	55,460	29,387,565	6,240,826
Appanoose	85,971	22,182,413	107,941	22,390,354	421,344	22,009,010	5,466,738
Arcadia	106,728	26,921,929	104,207	27,035,218	88,568	26,946,650	7,130,408
Benett	124,424	42,185,248	274,008	42,019,256	338,904	41,780,352	10,240,352
Benton	621,884	56,502,804	794,569	57,300,371	1,057,743	56,242,628	14,366,077
Boone	114,808	36,021,976	215,928	37,167,944	216,339	36,951,605	9,227,827
Bremer	78,816	29,971,548	172,660	30,144,208	128,528	30,015,680	7,466,232
Buchanan	57,286	28,578,708	142,008	28,536,770	312,200	28,224,570	7,041,844
Buena Vista	286,267	35,023,460	541,736	35,575,196	81,776	35,493,420	8,872,844
Butler	77,776	32,272,048	271,822	32,474,116	228,132	32,245,984	8,216,368
Calhoun	151,764	33,717,146	364,028	34,081,174	34,028	34,047,146	8,266,868
Carroll	227,146	36,403,276	370,776	36,774,052	36,851,832	36,737,220	9,212,868
Cass	130,660	33,688,468	225,828	33,914,296	227,444	33,686,852	8,421,716
Cedar	75,420	32,821,844	189,116	32,632,960	161,216	32,471,744	7,849,844
Cerro Gordo	246,838	41,465,405	320,788	41,786,193	353,568	41,432,625	10,117,125
Cherokee	181,206	34,878,234	273,604	35,151,838	873,564	34,278,274	8,569,568
Chickasaw	44,789	24,023,796	92,542	24,116,338	167,232	24,049,106	5,972,816
Clatsop	42,430	16,165,716	177,316	16,343,032	327,436	16,015,600	4,123,436
Clay	182,026	36,021,068	327,884	37,019,952	37,019,952	36,982,936	9,254,880
Clayton	83,880	34,799,804	177,507	34,977,311	34,977,311	34,942,389	8,726,027
Clinton	182,540	39,013,060	189,486	39,202,546	104,628	39,097,918	9,256,366
Crawford	167,164	46,456,517	281,288	46,737,815	1,082,952	46,654,863	11,082,952
Dallas	115,027	26,331,228	178,144	26,509,372	400,688	26,108,684	6,664,668
Decatur	105,763	19,404,770	177,538	19,582,308	194,674	19,387,634	4,895,634
DeKalb	46,840	21,025,528	76,720	21,102,248	747,614	20,354,634	5,060,120
Delaware	62,244	24,356,215	89,008	24,445,223	766,355	24,178,868	6,020,727
Des Moines	67,043	39,652,065	127,720	39,779,785	414,497	39,665,288	9,665,288
Dickinson	102,688	31,403,337	280,380	31,683,717	340,380	31,543,337	7,843,337
Dubuque	233,300	50,504,008	290,012	50,794,020	315,502	50,678,518	12,142,138
Emmet	134,136	19,716,404	205,536	19,921,940	199,080	19,722,860	4,880,860
Fayette	149,607	26,565,082	262,624	26,827,706	262,624	26,565,082	6,565,082
Floyd	82,800	28,287,421	162,660	28,450,081	407,896	28,042,185	6,968,460
Franklin	178,856	30,738,132	301,104	31,039,236	173,620	30,865,616	7,723,080
Frederick	125,124	32,084,004	280,000	32,364,004	280,000	32,084,004	7,723,080
Greene	99,800	35,085,024	183,027	35,268,051	201,580	35,066,471	8,796,631
Grundy	60,400	22,390,028	130,708	22,520,736	86,884	22,433,852	5,679,416
Guthrie	62,628	30,304,046	165,688	30,470,084	259,116	30,210,968	7,544,688
Hamilton	78,800	22,907,756	182,474	23,090,230	270,228	32,779,002	8,244,672
Hancock	92,054	30,807,080	120,004	31,027,084	80,864	30,946,220	7,524,660
Hardin	108,876	35,090,304	168,430	35,258,734	294,304	35,064,430	8,514,630
Harrison	107,624	32,481,512	149,000	32,630,512	284,304	32,346,208	7,843,632
Henry	58,312	33,443,312	110,556	33,553,868	45,960	33,507,908	8,257,772
Howard	67,448	22,020,924	162,480	22,183,404	89,496	22,093,908	5,623,696
Humboldt	78,788	28,386,772	284,284	28,671,056	116,164	28,554,892	7,824,432
Iowa	107,740	28,454,028	311,228	28,765,256	38,560	28,726,696	7,148,340
Jackson	185,087	32,881,068	216,864	33,097,932	312,884	32,785,048	8,273,776
Jasper	89,720	29,542,068	180,496	29,722,564	394,644	29,527,920	7,213,064
Jefferson	46,560	22,527,864	77,960	22,605,824	324,776	22,521,048	5,827,472
Johnson	129,600	29,288,266	228,112	29,516,378	58,760	29,457,618	7,443,618
Jones	97,776	27,313,412	198,788	27,512,200	31,628	27,480,572	6,929,812
Keokuk	85,780	23,000,062	291,132	23,291,194	383,160	23,008,034	5,732,584
Keosauqua	111,660	43,025,062	327,664	43,352,726	114,176	43,238,550	10,543,550
Lake	268,000	34,966,648	346,472	35,313,120	177,560	35,135,560	8,809,560
Linn	851,800	84,590,521	1,029,064	85,619,585	9,020,567	84,590,521	21,120,521
Louis	39,726	20,111,824	81,196	20,193,020	278,608	20,014,412	5,179,720
Lowa	147,800	15,769,372	288,000	15,769,372	288,000	15,769,372	3,849,372
Lyon	138,460	35,200,144	194,400	35,394,544	35,394,544	35,394,544	8,871,800

## COUNTIES

COUNTIES	Actual value new buildings in cities and towns	Adjusted actual value of lands and town lots	Total actual value new buildings	Adjusted actual value of town lots and new buildings	Exemptions for land, buildings and homesteads	Net adjusted value of realty and new buildings	
						Actual	taxable
Madison	69,568	29,327,256	127,064	28,409,956	421,484	28,368,472	7,114,980
Manitowish	109,000	30,350,488	124,808	30,475,296	32,000,516	30,443,280	8,315,608
Marion	164,324	29,189,746	201,724	29,391,470	222,012	29,169,458	7,042,272
Marquette	244,000	41,564,344	421,522	42,075,876	600,532	41,475,344	10,368,832
Miller	22,660	20,869,868	289,088	21,099,956	192,000	20,907,956	5,168,960
Missouri	20,076	20,367,432	127,502	20,494,934	786,020	20,208,914	5,179,720
Monroe	11,776,776	186,648	31,057,556	86,800	31,870,356	31,870,356	7,967,608
Montgomery	91,422	26,056,556	151,546	26,248,102	282,520	26,065,582	6,491,512
Monroe	108,884	31,487,588	185,872	31,673,460	371,568	31,301,892	7,854,864
Orion	185,052	27,012,000	353,428	27,365,428	37,907,028	27,327,500	6,491,752
Oswego	51,436	21,320,000	77,990	21,407,990	31,407,990	21,407,990	5,331,960
Page	84,552	27,109,904	134,000	27,243,904	252,876	27,091,028	6,929,812
Palo Alto	62,840	28,120,887	187,384	28,308,271	76,566	28,231,705	7,008,074
Plymouth	187,832	49,862,516	287,832	50,150,348	75,408	50,074,940	12,518,736
Pocahontas	147,772	31,067,774	491,376	31,559,150	100,362	31,458,788	8,000,942
Pottawattamie	4,435,013	160,880,377	4,665,647	160,335,024	1,144,000	160,191,024	41,040,556
Pottawattamie	263,212	64,003,288	786,076	64,789,364	485,972	64,303,392	16,075,868
Poweshock	28,471	26,680,846	65,255	26,746,101	324,438	26,421,663	6,116,411
Ringgold	60,583	30,165,436	96,660	30,262,096	394,300	30,067,796	5,015,138
Sac	132,820	26,604,008	285,780	26,889,788	141,040	26,748,748	6,939,687
Scott	1,072,790	27,163,772	1,199,072	27,362,844	414,300	27,148,544	6,827,176
Shellsburg	52,856	35,676,056	138,036	35,814,092	37,784,132	35,776,960	9,249,864
Sioux	250,120	48,257,772	430,812	48,788,584	414,300	48,374,284	12,197,392
Story	130,016	41,512,760	368,306	41,881,066	308,810	41,572,256	10,270,550
Tama	89,108	42,785,434	277,512	42,962,946	398,274	42,724,672	10,681,108
Taylor	78,368	36,945,037	132,135	37,077,172	409,786	36,667,386	9,274,834
Union	212,574	22,225,560	247,488	22,473,048	735,624	22,137,424	5,434,356
Van Buren	27,904	18,488,708	79,740	18,568,448	280,866	18,287,582	4,070,038
Wapello	259,512	30,017,096	410,680	30,427,776	624,612	30,103,164	7,430,944
Warren	100,180	29,701,336	238,700	29,940,036	216,984	29,723,052	7,433,760
Washington	300,280	55,101,020	555,576	55,656,596	397,420	55,259,176	13,739,704
Wayne	61,200	25,475,084	95,432	25,570,516	228,460	25,342,056	6,533,634
Webster	27,304	16,744,300	287,092	16,931,392	408,120	16,623,272	4,123,632
Winnebago	66,740	18,069,088	143,628	18,212,716	40,316	18,172,400	4,601,300
Winnebago	67,004	31,355,900	161,180	31,517,080	177,312	31,339,768	7,884,942
Woodbury	2,306,000	2,041,560	4,347,560	2,041,560	4,347,560	2,041,560	25,774,072
Worth	66,244	18,056,336	114,228	18,170,564	247,720	17,922,844	4,413,556
Wright	111,720	32,061,372	248,220	32,309,592	188,682	32,120,910	8,008,972

Total \$30,835,831,425 \$31,900,720 \$31,900,720 \$31,900,720 \$31,900,720 \$31,900,720 \$31,900,720 \$31,900,720

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1920.

## PART III—PERSONAL PROPERTY.

COUNTIES	Vehicles, including bicycles	Household furniture, including board and boarding house	Merchandise	Eighty per cent of bank stock and other moneyed capital	Other corporations stocks	Capital employed in manufacture
Adair.....	784	200	829,512	59,764	400	6,920
Adams.....	259	3,000	349,952	119,967	14,000	3,300
Adairake.....	9,778	5,506	693,086	28,416	11,606	18,808
Appanoose.....	7,482	8,609	910,367	137,708	117,744	23,230
Audubon.....	286	940	890,716	81,860	9,940	1,940
Benton.....	19,048	13,732	1,278,970	361,972	59,948	18,432
Black Hawk.....	19,045	200	5,484,431	137,146	50,736	24,482
Boggs.....	928	200	1,336,166	286,084	72,436	138,622
Bremer.....	11,664	10,076	1,059,466	84,488	10,616	21,112
Buchanan.....	4,644	10,624	770,080	128,012	12,802	24,808
Burtia Vista.....	2,754	56,390	1,436,560	329,580	8,720	29,080
Butler.....	17,768	19,400	964,000	237,416	7,600	10,160
Calhoun.....	5,688	85,084	1,121,172	206,096	44,444	29,576
Carroll.....	9,048	24,072	1,283,732	108,048	4,012	560
Cass.....	2,754	1,200	1,041,062	261,480	1,116	5,828
Cedar.....	13,402	47,756	733,612	334,240	121,884	13,500
Cerro Gordo.....	22,731	31,400	2,800,096	555,212	66,492	65,848
Cherokee.....	5,500	20,840	825,080	241,520	15,400	25,000
Chickasaw.....	10,747	3,400	761,506	17,416	430	2,436
Clarke.....	456	2,080	422,998	6,120	700	11,700
Clay.....	2,173	85,797	994,390	181,116	10,788	21,378
Clayton.....	20,021	8,008	981,252	188,100	10,000	25,002
Clinton.....	40,120	61,456	1,708,398	465,024	22,020	260,520
Crawford.....	20,060	11,104	1,265,532	218,560	1,100	46,502
Dallas.....	2,828	10,514	1,498,600	114,132	70,340	41,292
Davis.....	6,405	1,800	168,100	12,400	2,800	1,600
Decatur.....	3,922	3,228	638,730	70,160	18,012	20,108
Delaware.....	1,600	254,440	266,436	80,900	25,000	25,000
Des Moines.....	29,022	86,322	3,806,131	1,045,836	43,171	43,171
Dickinson.....	2,204	22,570	601,350	69,728	42,652	8,848
Dubuque.....	131,027	105,840	5,285,216	584,717	35,300	35,300
Emmet.....	1,822	39,454	385,790	2,654	4,168	11,440
Fayette.....	9,242	6,940	1,238,120	148,844	2,040	82,348
Floyd.....	4,679	10,840	1,172,079	14,038	62,600	6,600
Franklin.....	11,407	33,078	891,496	329,010	22,441	25,122
Fremont.....	58,784	3,448	788,300	92,148	1,280	16,600
Greene.....	11,498	5,600	741,374	135,216	10,000	21,940
Grundy.....	12,716	3,074	814,032	404,556	11,708	109,970
Guthrie.....	3,868	5,680	1,084,734	316,822	224,022	25,136
Hamilton.....	2,008	54,002	913,172	72,188	1,120	62,380
Hancock.....	12,140	12,000	770,188	209,620	30,438	30,180
Harrison.....	8,064	6,000	1,271,320	382,256	47,024	19,732
Henry.....	4,144	4,808	1,214,700	211,600	186,300	12,872
Howard.....	19,148	4,506	737,220	815,488	33,596	36,808
Humboldt.....	2,724	10,500	815,488	33,596	29,222	27,724
Humboldt.....	7,602	4,264	694,480	220,428	27,724	27,724
Iowa.....	1,276	2,300	744,700	27,724	101,822	72,000
Jackson.....	12,716	4,080	814,032	404,556	11,708	109,970
Jackson.....	10,070	57,283	622,280	112,588	9,614	25,000
Jasper.....	10,618	34,840	1,786,544	195,788	104,740	17,532
Jefferson.....	2,579	4,516	860,872	241,302	22,120	108,306
Johnson.....	5,035	8,790	300,528	73,896	57,022	1,792
Jones.....	5,602	6,070	613,363	792,304	24,582	24,582
Knox.....	24,156	2,072	1,018,616	292,540	45,900	20,044
Kossuth.....	6,800	16,784	1,245,952	284,272	15,148	9,588
Lee.....	20,600	56,114	2,879,385	388,772	9,800	221,772
Lincoln.....	22,678	11,020	5,033,587	311,663	822,022	11,270
Louis.....	4,548	14,416	366,148	279,428	5,812	41,252
Luna.....	2,420	2,300	549,894	90,972	1,100	1,100
Lyon.....	19,388	18,802	964,036	280,070	60,000	56,608

## COUNTIES

COUNTIES	Vehicles, including bicycles	Household furniture, including board and boarding house	Merchandise	Eighty per cent of bank stock and other moneyed capital	Other corporations stocks	Capital employed in manufacture
Madison.....	4,330	1,732	637,598	477,284	13,568	104,736
Manassas.....	16,511	65,600	1,840,330	283,534	1,364	144,372
Marion.....	5,408	2,200	1,254,032	322,588	184,580	40,800
Marshall.....	5,980	70,550	2,266,642	17,284	52,004	43,000
Mills.....	4,524	2,488	523,806	228,168	180,400	54,204
Minnehaha.....	2,580	2,050	624,872	140,738	94,444	14,500
Missouri.....	2,568	4,256	728,276	308,160	21,804	31,804
Monroe.....	4,748	5,032	578,500	239,626	62,500	62,500
Montgomery.....	7,749	11,020	1,008,987	247,540	50,776	20,700
Muscatine.....	5,078	10,000	1,009,536	127,340	430,684	23,556
O'Brien.....	10,252	7,200	1,549,172	207,088	23,832	3,800
Oswego.....	15,128	15,160	646,716	246,731	62,072	.....
Page.....	7,000	19,332	1,583,476	411,022	100,002	38,662
Palo Alto.....	4,958	9,212	761,940	350,441	51,528	.....
Plymouth.....	12,022	34,200	1,075,020	601,112	66,000	6,000
Pocahontas.....	7,816	11,074	900,600	164,544	60,828	.....
Polk.....	60,432	2,825,858	18,155,780	30,629,060	9,020,300	56,985
Pottawattamie.....	12,884	39,432	3,905,040	163,652	16,000	43,380
Poweshock.....	5,004	8,053	1,007,432	332,811	125	55,800
Racine.....	2,000	4,172	480,180	39,522	.....	.....
Ramapo.....	10,000	37,504	1,173,280	202,320	70,540	53,608
Scott.....	26,000	306,665	7,758,121	3,725,140	22,000	12,100
Shelby.....	126	500	811,224	14,944	15,472	.....
Sioux.....	40,979	53,296	1,387,032	160,116	181,668	10,604
Story.....	8,884	21,528	1,718,552	437,704	70,784	41,500
Tama.....	10,354	4,100	1,126,576	530,506	37,532	34,748
Taylor.....	7,874	1,600	644,522	140,880	2,792	7,500
Union.....	14,944	14,456	1,141,996	291,922	6,292	17,556
Van Buren.....	2,116	1,600	594,732	180,468	29,136	3,000
Wapello.....	11,104	60,252	3,811,224	1,774,240	291,596	9,200
Warren.....	1,874	1,280	227,880	147,540	52,048	8,600
Washington.....	30,525	9,172	1,187,520	363,814	43,708	33,792
Wayne.....	500	4,079	807,131	519,468	.....	15,800
Webster.....	2,201	55,055	2,780,012	215,188	27,652	26,588
Winnebago.....	3,856	4,798	788,944	22,668	1,780	.....
Winnebago.....	5,910	15,378	970,608	29,704	17,170	10,412
Woodbury.....	30,044	306,068	15,487,148	5,297,792	170,487	.....
Worth.....	6,538	4,472	488,880	100,388	18,744	16,804
Wright.....	13,874	33,222	902,578	235,100	31,500	76,932
Total.....	81,161,010	86,646,672	1,015,015,700	850,948,116	815,121,808	83,006,614



TABLE NO. 12—ASSESSMENT OF PROPERTY, 1920.

## PART IV—PERSONAL PROPERTY.

COUNTIES	Other personal property	Buildings on leased land	Total value of personal property live stock, ex- cept moneys and credits	Reported actual value of all live stock	Adjusted actual value of all live stock
Adair	118,880	29,312	854,872	2,780,744	3,882,008
Adams	125,072	16,068	622,560	2,582,296	2,904,560
Allamore	227,709	36,180	979,280	3,063,223	3,351,580
Appanoose	146,447		1,379,971	2,124,858	2,307,329
Audubon	100,426	54,978	1,188,332	3,102,472	3,178,298
Benton	229,504	97,728	2,572,079	3,684,114	3,672,296
Black Hawk	515,913	127,236	6,259,878	3,004,914	3,022,877
Boone	521,804	115,293	2,541,482	2,065,000	3,333,300
Bremser	245,780	67,228	1,325,490	3,101,038	3,216,854
Buchanan	234,404	41,082	1,272,128	3,680,438	3,684,876
Buena Vista	472,500	158,235	2,461,066	3,801,408	4,174,095
Butler	102,672	108,230	1,743,389	3,477,012	3,637,164
Calhoun	425,022	150,378	2,136,220	2,232,472	2,262,576
Carroll	422,004	95,144	1,948,220	4,008,196	4,077,724
Cass	229,726	62,732	1,647,012	3,887,894	3,959,526
Cedar	388,860	77,984	1,751,798	5,508,912	5,598,890
Cerro Gordo	455,240	130,239	3,829,710	2,060,430	2,060,430
Cherokee	339,090	127,976	1,579,646	4,049,498	4,431,432
Chickasaw	148,960	45,702	591,807	3,177,240	3,177,240
Clarke	66,413	19,608	322,145	1,801,030	2,127,106
Clay	221,122	101,714	1,068,000	3,025,309	3,025,309
Clayton	392,303	54,835	1,080,339	4,707,703	4,800,427
Clinton	443,229	48,075	2,088,895	3,680,889	3,910,654
Crawford	323,876	78,608	1,975,824	6,065,144	6,121,043
Dallas	456,876	150,884	2,323,316	3,791,784	3,907,788
Davis	117,528	74,544	1,216,020	2,917,273	3,018,973
DeCATUR	146,722	36,166	658,754	1,116,824	2,485,009
Delaware	117,048	42,305	1,105,680	3,219,672	3,424,584
Des Moines	561,791	244,973	5,877,596	2,827,207	2,838,649
Dickinson	145,584	57,377	1,216,020	2,917,273	3,018,973
Dubuque	2,470,872	124,512	9,647,782	3,587,060	3,605,606
Emmet	152,250	74,412	1,437,776	1,969,194	2,060,148
Evans	271,584	60,148	1,876,377	4,448,381	4,607,864
Floyd	396,916	57,600	1,860,622	2,750,918	3,173,312
Franklin	356,506	106,668	1,706,622	3,055,006	4,200,426
Freemont	217,036	48,334	2,708,590	2,445,860	2,924,540
Greene	234,870	59,648	1,288,006	3,871,914	3,905,780
Grundy	241,642	99,094	1,715,974	3,813,838	3,873,079
Guerrilla	254,944	86,004	1,814,670	3,879,338	3,901,524
Hamilton	318,415	97,872	2,384,022	3,080,027	3,083,663
Hancock	171,880	88,754	1,161,760	2,181,386	2,326,129
Hardin	215,214	90,528	2,069,494	2,960,078	3,088,794
Harrison	51,782	51,782	1,580,190	3,826,280	4,086,864
Henry	301,022	45,176	1,035,914	2,307,544	3,340,190
Howard	128,128	46,296	1,053,228	2,296,616	2,661,594
Humboldt	308,118	108,298	1,431,120	2,229,770	2,880,564
Iowa	122,560	16,662	1,222,640	3,707,548	3,805,336
Jackson	211,960	46,578	1,590,592	4,772,454	4,865,097
Jasper	387,794	32,897	1,154,301	2,752,147	3,020,971
Jefferson	400,672	94,098	1,749,832	3,971,796	4,018,936
Johnson	116,218	21,008	1,432,780	2,080,530	2,314,302
Johnson	226,130	22,430	797,114	4,867,015	4,890,780
Jones	392,727	31,600	2,927,718	4,925,718	4,930,616
Knox	300,548	58,464	1,777,000	4,885,099	4,841,514
Kossuth	643,612	138,590	2,560,826	5,194,788	5,275,398
Lake	302,300	502,300	4,854,860	2,736,115	2,990,487
Linn	682,274		8,707,454	3,841,595	5,341,595
Louis	396,498	56,064	1,102,278	2,080,908	2,227,132
Lucas	168,960	51,222	865,948	2,070,309	2,149,492

## COUNTIES

COUNTIES	Other personal property	Buildings on leased land	Total value of personal property live stock, ex- cept moneys and credits	Reported actual value of all live stock	Adjusted actual value of all live stock
Lyon	166,484	160,000	1,721,426	2,543,706	2,635,810
Madison	210,718	38,528	1,478,494	2,780,480	2,787,947
Manitowish	675,049	46,490	2,699,820	4,482,820	4,781,953
Marquette	548,382	86,424	2,432,454	3,060,170	3,160,270
Marshall	518,774	94,084	2,978,884	4,103,006	4,221,258
Mason	252,456	35,384	2,391,880	2,660,680	2,844,824
McDonald	102,626	75,770	1,108,886	2,078,430	2,227,256
Monroe	200,416	83,872	1,480,462	2,780,072	3,018,486
Montgomery	100,327	85,544	1,176,787	1,880,744	1,942,977
Muscatine	134,573	21,452	1,592,548	2,601,240	2,604,172
Muskegon	562,736	86,640	2,216,420	2,939,030	3,085,014
Nemadji	422,020	139,648	2,224,012	4,531,923	4,731,552
Nemadji	225,712	48,728	1,838,352	2,097,660	2,365,106
O'Brien	134,644	55,108	2,522,966	3,380,472	3,604,108
Page	236,298	122,032	2,467,854	5,170,712	6,304,528
Palo Alto	256,416	72,712	1,802,216	2,861,622	3,129,591
Pemont	501,516	124,334	1,820,080	2,748,610	3,072,126
Polk	4,725,235		54,886,565	4,478,472	6,702,707
Putnamville	252,772	232,284	2,556,064	2,502,028	2,607,812
Rockford	542,154	100,002	1,833,881	3,906,863	4,254,608
Ringgold	168,022	87,780	672,619	2,764,935	3,060,362
Sac	291,304	84,536	1,972,508	4,437,508	4,600,900
Scott	1,863,557	170,738	11,886,161	4,478,373	5,086,027
Shelby	343,700	54,330	1,770,492	4,321,184	4,638,024
Sioux	240,848	194,336	2,291,192	6,029,650	6,225,575
Story	462,665	132,480	2,890,528	2,536,484	2,612,432
Tama	222,520	120,496	2,020,004	5,602,842	5,602,842
Taylor	150,122	6,444	981,384	2,932,940	2,947,217
Union	136,342	12,650	1,088,700	2,500,230	2,447,819
Van Buren	85,002	9,064	814,968	2,043,666	2,346,548
Wapello	272,705	27,344	6,366,585	2,068,587	2,166,184
Warren	247,916	15,502	1,396,672	3,391,120	3,482,639
Washington	233,066	68,142	1,985,700	4,183,673	4,326,487
Wayne	137,254	22,060	1,485,232	2,849,708	3,017,843
Webster	393,200	149,032	3,853,405	3,647,438	3,609,361
Winneshiek	187,610	111,412	1,121,940	2,285,676	2,620,096
Winnebago	17,864	253,302	4,650,011	4,651,556	4,651,556
Woodbury	1,388,179	434,758	21,013,384	6,300,280	6,535,272
Worth	173,575	46,254	863,620	2,318,632	2,636,998
Wright	249,265	85,157	1,756,798	2,551,110	2,638,124

Total. \$ 39,451,714 \$ 7,905,823 \$285,874,554 \$344,414,903 \$396,847,700

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1920.

## PART V—OTHER PROPERTY.

COUNTIES	Adjusted actual value of all personal property except money and credits	Less soldiers' exemptions on personal property	Net adjusted actual value of all personal property except money and credits	Adjusted taxable personal property except money and credits
Adair	4,736,910	10,804	4,726,106	1,181,562
Albany	3,528,022	11,160	3,516,862	864,241
Albany	4,281,102		4,281,102	1,050,208
Appanoose	5,047,250		5,047,250	911,825
Audubon	4,866,042	3,479	4,862,563	1,080,792
Benton	8,040,260		8,040,260	2,011,310
Black Hawk	10,527,720		10,527,720	2,568,438
Boone	5,894,788	11,376	5,883,412	1,479,813
Bremer	4,742,314	1,300	4,741,014	1,180,278
Buchanan	4,907,044	14,904	4,892,140	1,222,928
Buena Vista	6,645,781	8,424	6,637,357	1,666,940
Butler	5,469,044	8,810	5,460,234	1,369,476
Calhoun	5,425,836		5,425,836	1,366,426
Carroll	6,025,044		6,025,044	1,506,480
Cass	5,967,048	3,944	5,963,104	1,506,421
Cedar	7,556,678	2,732	7,553,946	1,813,387
Cerro Gordo	7,510,149	6,882	7,503,267	1,853,827
Chas.	5,105,058		5,105,058	1,260,704
Chickasaw	4,169,047	3,089	4,165,958	1,000,825
Clarke	2,640,181	9,480	2,630,701	667,523
Clay	5,391,389		5,391,389	1,367,399
Clayton	6,180,960		6,180,960	1,563,346
Clinton	7,364,574	1,406	7,363,168	1,879,769
Crawford	8,006,867	12,344	8,004,523	2,021,156
Dallas	5,776,104		5,776,104	1,502,609
Davidson	5,642,600		5,642,600	1,410,611
DeWitt	4,444,084	13,964	4,430,120	1,107,781
DeWitt	4,388,564		4,388,564	1,107,351
Des Moines	8,112,464	8,075	8,104,389	2,021,889
Dickinson	2,459,180	1,349	2,457,831	604,412
Emmet	13,749,481		13,749,481	3,436,129
Emmet	4,350,024		4,350,024	1,080,428
Fayette	6,518,470		6,518,470	1,626,618
Ford	5,033,334	6,494	5,026,840	1,256,882
Franklin	5,912,110	1,360	5,910,750	1,475,452
Fremont	4,143,880		4,143,880	1,035,970
Greene	4,403,780	7,900	4,403,190	1,121,548
Grundy	5,259,053	21,568	5,237,485	1,313,825
Guthrie	5,406,594	9,868	5,406,726	1,371,081
Hamilton	5,237,840		5,237,840	1,309,460
Hardin	4,459,508		4,459,508	1,114,384
Haskell	5,619,388	776	5,618,612	1,404,822
Harrison	6,068,984	67,004	6,001,980	1,506,450
Henry	4,876,078	11,276	4,864,802	1,215,125
Howell	2,715,432		2,715,432	688,664
Humboldt	4,316,184	2,506	4,313,678	1,078,307
Iowa	5,078,170	1,800	5,076,370	1,260,084
Jackson	6,025,334		6,025,334	1,506,301
Jasper	4,974,825	3,872	4,970,953	1,247,740
Jefferson	8,398,748		8,398,748	2,092,187
Johnson	3,767,091	21,450	3,745,641	936,110
Jones	5,677,867		5,677,867	1,419,474
Jones	5,532,822	7,144	5,525,678	1,386,030
Knox	6,219,216	11,900	6,207,316	1,575,020
Kossuth	8,186,236	6,600	8,179,636	2,044,600
Lee	7,314,322		7,314,322	1,829,383
Linn	14,069,040		14,069,040	3,517,260
Linn	4,030,428		4,030,428	1,007,471
Lucas	3,012,410	8,176	3,004,234	759,059

## COUNTIES

COUNTIES	Adjusted actual value of all personal property except money and credits	Less soldiers' exemptions on personal property	Net adjusted actual value of all personal property except money and credits	Adjusted taxable personal property except money and credits
Lyon	4,307,248		4,307,248	1,089,312
Madison	5,236,311	7,000	5,229,311	1,316,070
Mahaska	5,381,843		5,381,843	1,369,461
Marion	5,646,724	9,812	5,636,912	1,400,228
Marshall	7,186,142	10,960	7,175,182	1,793,945
Mills	4,136,104	10,040	4,126,064	1,031,536
Mitchell	4,380,142	3,024	4,377,118	1,095,555
Monroe	4,908,728		4,908,728	1,249,682
Montgomery	3,119,764	4,876	3,114,888	779,732
Muscatine	4,546,720	22,574	4,524,146	1,138,357
O'Brien	6,198,454	16,560	6,181,894	1,545,478
O'Brien	8,805,438		8,805,438	2,216,961
O'Brien	6,217,164	3,352	6,213,812	1,533,432
Osceola	4,631,507	3,494	4,628,013	1,157,003
Page	4,772,332	2,156	4,770,176	1,195,549
Palo Alto	4,853,166	6,118	4,847,048	1,221,762
Polk	58,567,397	300,000	58,267,397	14,589,234
Pottawattamie	12,942,876	3,068	12,939,808	3,234,722
Pottawattamie	5,670,385	11,416	5,658,969	1,514,793
Ringgold	5,357,882	4,550	5,353,332	883,388
Sac	7,373,838		7,373,838	1,868,382
Scott	17,475,788	4,196	17,471,592	4,397,808
Shelby	5,028,516	4,664	5,023,852	1,280,963
Sioux	8,716,767		8,716,767	2,179,192
Story	6,511,960		6,511,960	1,630,252
Tama	7,885,103	6,028	7,879,075	1,960,641
Taylor	4,098,601	38,540	4,060,061	997,500
Taylor	4,136,579	7,480	4,129,099	1,032,272
Van Buren	5,161,916	3,196	5,158,720	1,290,688
Warren	8,561,739	8,616	8,553,123	2,138,438
Wayne	4,832,908	7,140	4,825,768	1,211,592
Webster	6,518,260	35,712	6,482,548	1,570,660
Winnebago	4,403,075	15,660	4,387,415	1,096,854
Winnebago	7,462,769		7,462,769	1,865,692
Winnebago	3,742,038	590	3,741,448	935,479
Winnebago	5,804,840	3,720	5,801,120	1,470,282
Woodbury	30,548,692		30,548,692	7,637,164
Worth	5,630,618		5,630,618	1,402,605
Wright	5,423,622	620	5,423,002	1,355,853

Total.

602,222,754 806,318 601,416,436 167,853,984



TABLE NO. 12—ASSESSMENT OF PROPERTY, 1920.

## PART VI—OTHER PROPERTY.

COUNTIES	Adjusted taxable value of real property including sheep, turban and furniture	Adjusted taxable value of telephone and telegraph property	Adjusted taxable value of express property	Total adjusted taxable value of all property except money and credits	Net actual value of money and credits
Adair	\$ 311,222	\$ 67,425	\$ 1,119	\$ 8,807,439	\$ 5,161,484
Adams	22,962	22,962		2,820,277	2,820,277
Albany	361,404	29,781	1,941	7,986,312	3,370,025
Appanoose	1,037,791	46,846	4,406	7,496,721	3,684,401
Auburn	201,401	60,559	1,641	8,141,542	5,400,449
Benton	825,825	61,669	5,939	13,661,969	9,001,765
Black Hawk	1,199,860	78,997	4,676	17,911,984	10,300,128
Boone	883,286	86,747	3,683	11,622,273	7,191,716
Bremont	681,282	28,271	2,984	8,494,219	5,429,687
Buchanan	523,131	52,469	2,112	8,802,664	5,429,687
Buena Vista	103,123	107,666	2,882	11,372,143	6,829,287
Butler	866,211	36,368	3,146	10,381,972	7,907,830
Calhoun	1,362,341	56,384	4,617	11,116,188	5,656,099
Carroll	1,648,949	57,592	3,577	11,859,267	9,001,176
Cass	518,541	60,682	2,134	10,392,421	9,172,000
Cedar	737,628	56,031	2,657	11,086,794	10,547,008
Cerro Gordo	1,184,821	47,913	4,349	13,460,684	4,864,266
Cherokee	430,596	37,078	1,716	10,549,630	3,780,555
Chickasaw	496,850	41,661	1,716	7,325,246	3,000,324
Clarke	39,156	1,789	1,961	5,269,654	3,333,846
Clay	862,799	31,579	2,908	11,491,568	2,760,238
Clayton	1,077,918	66,445	3,964	11,529,456	7,784,320
Clinton	1,366,494	106,491	6,660	16,911,404	8,661,161
Crawford	1,403,130	62,233	4,770	15,174,542	6,864,904
Dallas	822,922	69,598	3,677	11,500,919	8,828,134
Davis	343,546	30,911	2,040	6,308,940	2,967,198
Decatur	825,436	73,472	2,901	6,812,256	3,474,722
Delaware	379,270	48,368	3,713	8,907,219	6,839,430
Des Moines	68,732	9,329	1,426	11,426,599	7,608,136
Dickinson	369,465	31,143	1,509	6,419,522	3,401,850
Emboose	668,220	97,473	3,709	18,521,652	4,921,854
Fannett	535,123	79,360	2,718	6,442,567	1,899,590
Fayette	1,041,681	75,147	3,446	12,605,794	6,011,467
Floyd	406,688	1,922	8,885,058	5,506,000	
Franklin	1,341,724	49,847	3,190	10,505,117	5,733,489
Fremont	61,969	42,112	7,566	7,566,369	3,528,360
Greene	570,083	48,918	2,274	10,509,447	5,007,451
Grundy	569,904	41,101	1,963	10,098,706	4,598,806
Guthrie	461,297	40,384	2,111	6,536,956	6,011,467
Hamilton	709,522	90,887	2,442	10,496,278	5,380,480
Hancock	728,479	31,774	3,293	7,116,553	1,668,629
Hardin	1,162,569	58,840	4,495	11,445,907	9,282,800
Harrison	1,034,265	63,871	3,427	10,683,680	5,019,848
Henry	570,469	48,006	2,260	7,713,686	2,871,185
Howard	310,044	27,414	1,172	6,940,793	7,187,190
Humboldt	675,391	101,851	2,697	7,727,749	3,301,852
Ia	389,466	34,965	1,731	8,841,969	2,568,974
Iowa	462,488	48,793	1,713	10,286,076	6,846,054
Jackson	476,422	47,139	2,694	9,369,686	4,751,742
Jasper	890,412	68,611	3,767	14,185,617	11,189,654
Jefferson	719,148	47,965	2,899	7,533,694	5,015,072
Johnson	695,761	49,972	2,727	10,292,419	6,916,095
Jones	817,951	77,520	2,874	9,156,786	6,901,923
Knox	1,173,295	90,104	4,917	10,548,873	8,874,871
Lamar	1,029,129	61,738	4,540	14,227,236	4,736,180
Lee	1,605,474	61,060	791	13,264,183	4,131,771
Linn	1,624,783	104,246	5,646	24,397,147	12,846,871
Lodwick	532,941	40,806	2,869	6,792,869	3,313,172
Lyon	686,915	37,947	2,769	5,388,308	2,794,467

## COUNTIES

COUNTIES	Adjusted taxable value of real property including sheep, turban and furniture	Adjusted taxable value of telephone and telegraph property	Adjusted taxable value of express property	Total adjusted taxable value of all property except money and credits	Net actual value of money and credits
Lyon	944,290	32,662	3,312	10,941,497	3,770,585
Madison	439,939	91,255	1,567	8,943,860	3,643,136
Mahaska	1,184,442	71,968	4,776	11,172,355	8,141,075
Marietta	888,330	42,605	3,676	9,366,711	7,602,775
Marion	1,022,166	101,223	4,456	13,270,021	8,901,252
Marshall	602,665	66,685	3,660	6,963,145	3,504,172
May	568,347	37,063	2,338	7,082,541	6,162,152
McDonald	1,029,586	40,088	3,411	10,530,496	1,646,006
Medford	799,054	55,502	3,350	5,867,714	1,791,063
Menard	413,323	31,151	1,453	8,055,977	6,765,469
Monroe	1,029,433	62,789	4,845	10,467,294	7,669,582
Montgomery	445,189	45,010	1,966	12,030,843	7,225,586
Muscatine	562,964	20,210	1,758	6,802,385	19,790,187
Osceola	792,765	60,192	2,045	10,410,297	8,816,800
Palo Alto	532,415	38,845	1,746	8,788,583	2,586,295
Plymouth	960,750	96,868	3,544	15,771,516	4,802,771
Pocahontas	705,624	70,952	2,733	10,010,318	2,788,177
Polk	2,120,681	184,250	7,387	37,447,878	17,698,338
Pottawattamie	1,739,310	166,280	5,723	17,245,021	8,983,916
Prentiss	685,785	62,935	2,880	11,271,804	10,512,830
Ringgold	658,322	35,000	2,394	6,504,257	2,602,203
Rock	976,072	48,428	2,236	11,822,066	4,638,071
Scott	1,071,971	77,747	4,683	23,750,425	13,407,835
Shelby	765,951	48,753	2,674	11,544,561	5,148,292
Sioux	1,356,202	107,679	4,553	15,844,822	6,679,909
Story	1,071,384	37,078	3,990	13,137,114	10,232,889
Tama	1,223,968	60,250	4,108	13,639,106	8,450,134
Taylor	515,292	31,718	1,824	8,220,777	4,667,843
Van Buren	542,041	46,015	1,581	7,057,998	4,248,365
Wabasha	656,338	34,710	2,406	6,052,072	2,550,904
Wapello	915,702	67,198	3,203	10,575,842	4,649,721
Warren	915,624	81,840	3,395	9,634,804	8,104,943
Washington	64,850	3,854	1,172	11,272,564	10,162,066
Wayne	766,232	43,628	2,824	7,745,542	4,695,289
Webster	1,416,230	125,982	7,065	16,000,642	4,600,533
Winnebago	1,415,465	74,433	1,717	6,063,467	3,638,859
Winnebuck	671,092	40,653	3,480	10,430,396	4,904,506
Woodbury	1,309,021	272,416	4,601	31,998,173	20,492,145
Worth	469,805	37,289	1,878	5,830,679	2,511,074
Wright	1,002,344	80,388	3,906	10,460,938	4,067,009

Total. 881,739,351 \$ 6,078,687 \$ 300,150 \$ 1,166,126,236 \$614,767,458

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

Assessed Actual and Taxable Value of Live Stock in Detail as Reported and as Adjusted, for the Year 1920.

PART I—COLTS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,141	\$ 34.49	\$ 40.00	16	39,256	45,640
Adams	777	24.29	40.00	17	25,576	31,080
Albany	1,010	32.17	40.00	12	32,702	39,700
Albany	824	24.66	40.00	15	28,562	32,900
Anderson	965	41.44	41.44	—	41,240	41,240
Benton	1,200	35.74	40.00	12	42,400	48,000
Black Hawk	1,060	40.98	40.98	—	44,017	44,017
Boone	1,118	41.00	41.00	—	45,838	45,838
Bremert	794	49.27	49.27	—	37,618	37,618
Buchanan	886	40.25	40.25	—	35,514	35,514
Buena Vista	1,006	47.75	47.75	—	48,022	48,022
Butler	1,133	29.13	40.00	2	41,340	45,220
Calhoun	1,103	48.09	48.09	—	53,948	53,948
Carroll	989	48.77	48.77	—	48,236	48,236
Cass	1,085	43.92	43.92	—	47,648	47,648
Cedar	962	44.91	44.91	—	44,776	44,776
Cerro Gordo	964	35.23	40.00	14	31,848	36,160
Cherokee	1,047	37.37	40.00	7	39,124	41,880
Chickasaw	1,133	49.90	49.90	—	37,327	37,327
Clarke	722	39.23	40.00	2	28,970	29,000
Clay	963	50.00	50.00	—	49,080	49,080
Clayton	1,061	57.05	57.05	—	97,242	97,242
Clinton	1,028	41.09	41.09	—	45,276	45,276
Dallas	1,174	46.17	46.17	—	54,215	54,215
Davis	976	47.99	47.99	—	46,788	46,788
Decatur	910	51.06	51.06	—	46,464	46,464
Delaware	1,081	49.34	49.34	—	36,100	36,100
Des Moines	637	45.75	45.75	—	29,002	29,002
Dickinson	700	37.40	40.00	7	28,000	28,000
Dubuque	848	51.20	51.20	—	43,425	43,425
Emmet	652	32.73	40.00	22	21,338	25,000
Fayette	1,375	51.81	51.81	—	66,000	66,000
Floyd	843	40.29	40.29	—	34,052	34,052
Franklin	1,076	39.39	40.00	22	32,708	33,040
Fremont	642	31.75	40.00	26	20,328	25,000
Greene	1,224	40.07	40.07	—	53,066	53,066
Grundy	965	42.16	42.16	—	40,601	40,601
Guthrie	958	48.03	48.03	—	46,020	46,020
Hamilton	1,220	43.99	43.99	—	53,672	53,672
Hancock	1,074	40.00	40.00	—	42,910	42,910
Hardin	902	32.00	40.00	25	30,518	38,000
Harrison	1,022	36.37	40.00	9	37,420	40,900
Henry	881	50.57	50.57	—	44,548	44,548
Howard	732	40.49	40.49	—	30,388	30,388
Humboldt	716	21.38	40.00	36	22,788	28,000
Iowa	867	48.05	48.05	—	41,664	41,664
Jackson	923	39.88	40.00	—	37,044	37,044
Jackson	803	45.43	45.43	—	40,564	40,564
Jasper	1,215	40.50	40.50	—	49,202	49,202
Jefferson	980	28.80	40.00	39	27,947	38,000
Johnson	1,143	41.66	41.66	—	47,707	47,707
Jones	913	40.07	40.07	—	44,806	44,806
Kearney	1,462	47.97	47.97	—	70,136	70,136
Keosauqua	5,021	28.76	40.00	41	37,404	51,240
Lee	732	41.93	41.93	—	31,328	31,328

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lincoln	966	46.42	46.42	—	46,236	46,236
Louis	850	45.73	45.73	—	36,022	36,022
Louis	749	26.13	40.00	11	20,388	29,960
Louis	1,028	40.89	40.89	—	43,594	43,594
Lyon	1,187	45.28	45.28	—	53,751	53,751
Madison	1,222	41.53	41.53	—	50,751	50,751
Manassas	969	35.99	40.00	11	34,874	38,760
Marion	1,191	43.45	43.45	—	51,744	51,744
Marshall	745	27.14	40.00	47	20,194	29,720
McIntosh	911	26.70	40.00	9	33,442	36,410
Monroe	1,157	40.49	40.49	—	46,856	46,856
Montgomery	639	44.35	44.35	—	27,436	27,436
Muskegon	745	29.23	40.00	37	29,800	39,800
Muskegon	960	43.94	43.94	—	24,194	24,194
Muskegon	1,174	40.23	40.23	—	47,240	47,240
O'Brien	605	27.70	40.00	44	16,813	24,300
O'Brien	1,084	39.75	40.00	—	43,084	43,084
Pack	1,062	41.00	41.00	—	46,022	46,022
Palo Alto	1,563	39.97	40.00	—	62,556	62,556
Plymouth	1,176	26.00	40.00	11	42,308	47,040
Pottawatomie	1,003	33.83	40.00	18	33,029	39,120
Pottawatomie	1,067	40.70	40.70	—	68,784	68,784
Pottawatomie	1,146	26.93	40.00	8	42,224	45,840
Pottawatomie	971	27.33	40.00	7	26,245	28,249
Sac	1,119	52.29	52.29	—	58,516	58,516
Scott	627	45.71	45.71	—	36,781	36,781
Shelby	1,500	48.00	48.00	—	71,912	71,912
Shelby	1,294	40.38	40.38	—	51,043	51,043
Shelby	1,118	36.70	40.00	9	41,032	44,720
Shelby	1,250	33.69	40.00	19	42,115	50,000
Taylor	1,155	38.69	40.00	4	44,682	46,200
Union	819	39.69	40.00	30	25,194	27,760
Union	777	35.67	40.00	27	19,912	21,080
Van Buren	639	37.58	40.00	33	20,575	25,200
Wapello	1,061	41.50	41.50	—	39,006	39,006
Warren	1,701	36.46	40.00	33	47,500	47,500
Wayne	1,167	41.50	41.50	—	47,500	47,500
Webster	896	37.00	40.00	6	33,601	35,840
Webster	1,158	46.27	46.27	—	53,083	53,083
Winnebago	765	29.00	40.00	2	30,122	30,400
Winnebago	1,495	48.30	48.30	—	67,802	67,802
Woodbury	1,023	39.34	40.00	—	64,824	64,824
Worth	586	22.05	40.00	18	23,440	23,440
Wright	1,155	35.73	40.00	12	41,202	46,200
Total	100,896	\$ 40.71	—	—	\$ 4,107,844	\$ 4,340,551



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

PART II—COLTS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,263	\$ 66.71	\$ 64.00	13	\$ 71,632	\$ 80,832
Adams	910	51.13	64.00	25	46,922	58,740
Albany	968	75.55	75.55	—	73,780	73,780
Appanoose	962	54.88	64.00	17	52,792	61,568
Audubon	1,009	68.84	64.00	5	69,049	68,416
Benton	1,014	60.10	64.00	7	56,862	64,966
Black Hawk	1,030	70.98	70.98	—	73,140	73,140
Bouie	1,232	62.00	64.00	3	76,384	78,848
Bremer	866	71.55	71.55	—	97,066	97,066
Buchanan	1,154	64.28	64.28	—	75,000	75,000
Buena Vista	1,109	67.76	67.76	—	75,156	75,156
Butler	1,279	66.15	66.15	—	84,812	84,812
Caboose	1,315	71.61	71.61	—	94,168	94,168
Carroll	1,000	77.47	77.47	—	84,908	84,908
Cass	1,386	65.12	65.12	—	90,258	90,258
Cedar	1,066	69.08	69.08	—	75,020	75,020
Cerro Gordo	1,073	47.22	64.00	35	50,662	68,072
Cherokee	1,160	61.86	64.00	3	72,332	74,816
Chickasaw	1,156	75.92	75.92	—	87,962	87,962
Clarke	981	47.56	64.00	35	47,514	62,536
Clay	1,113	75.11	75.11	—	80,568	80,568
Clayton	1,409	80.96	80.96	—	121,371	121,371
Clinton	1,017	83.67	83.67	—	79,296	79,296
Crawford	1,367	71.90	71.90	—	91,008	91,008
Dallas	1,228	72.68	72.68	—	88,620	88,620
Davis	1,014	62.31	64.00	3	64,820	64,820
Deautil	1,140	42.23	64.00	51	48,370	72,960
Delaware	1,100	71.80	71.80	—	79,680	79,680
Des Moines	845	64.75	64.75	—	54,715	54,715
Dickinson	1,100	60.40	64.00	6	64,400	70,400
Dubuque	948	76.00	76.00	—	72,064	72,064
Emmet	747	52.88	64.00	21	39,502	47,468
Fayette	1,461	65.12	65.12	—	112,610	112,610
Floyd	910	64.15	64.15	—	58,380	58,380
Franklin	1,216	40.93	64.00	56	49,771	77,264
Fremont	945	60.65	64.00	6	57,612	62,612
Greene	1,622	60.12	64.00	6	98,128	104,448
Grundy	1,150	62.18	64.00	3	71,502	73,800
Guthrie	1,189	70.04	70.04	—	82,288	82,288
Hamilton	1,457	68.09	68.09	—	99,216	99,216
Hancock	1,250	50.00	64.00	8	74,444	80,000
Hardin	1,102	48.00	64.00	23	52,968	70,128
Harrison	1,074	62.31	64.00	2	66,288	68,864
Henry	988	71.68	71.68	—	70,812	70,812
Howard	767	60.07	64.00	7	46,076	49,688
Humboldt	911	62.55	64.00	2	56,384	58,384
Ia	967	71.97	71.97	—	71,760	71,760
Iowa	1,941	58.66	64.00	9	61,662	66,864
Jackson	923	60.18	60.18	—	64,456	64,456
Jasper	1,029	61.00	64.00	5	67,540	70,296
Jefferson	1,002	42.16	64.00	52	42,240	64,128
Jones	1,258	60.69	60.69	—	87,676	87,676
Keokuk	1,441	73.62	73.62	—	107,484	107,484
Keosau	1,441	71.00	71.00	—	102,312	102,312
Keosau	2,150	56.22	64.00	14	123,352	140,160
Lake	963	65.18	65.18	—	62,151	62,151
Linn	1,336	66.01	66.01	—	89,801	89,801
Louis	867	70.48	70.48	—	61,106	61,106
Lucas	811	58.66	64.00	9	47,576	51,464

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyons	1,257	66.10	66.10	—	81,186	81,186
Nadison	1,223	64.81	64.81	—	79,300	79,300
Nabaska	1,516	53.09	64.00	19	81,408	97,024
Nashville	1,205	48.29	64.00	33	58,034	76,928
Marshall	1,250	63.40	63.40	—	81,786	81,786
Mills	851	39.34	64.00	63	33,476	54,464
Mineral	1,050	56.17	64.00	8	60,360	65,280
Monroe	1,046	60.19	64.00	6	62,864	66,344
Monroe	966	59.97	64.00	7	59,945	62,612
Montgomery	827	59.48	64.00	8	49,184	52,928
Muscatine	683	65.87	65.87	—	44,594	44,594
O'Brien	1,220	67.42	67.42	—	82,256	82,256
Osceola	803	32.39	64.00	98	25,980	51,262
Palo Alto	1,151	61.45	64.00	4	73,664	73,664
Plymouth	1,066	62.00	64.00	—	69,630	70,784
Pocahontas	1,543	59.82	64.00	7	92,436	98,880
Polk	1,242	63.00	64.00	2	78,212	79,488
Pottawattamie	1,300	52.49	64.00	22	62,976	76,800
Pottawattamie	1,746	70.00	70.00	—	123,436	123,436
Pottawattamie	1,244	64.32	64.32	—	80,448	80,448
Ringgold	1,188	54.02	64.00	17	65,609	76,002
Sac	1,276	76.29	76.29	—	97,356	97,356
Scott	677	62.51	64.00	2	42,322	43,222
Shelby	1,405	72.90	72.90	—	107,732	107,732
Sioux	1,648	60.26	64.00	6	99,319	105,472
Story	1,417	55.62	64.00	15	78,820	90,688
Tama	1,494	57.62	64.00	11	80,680	90,616
Taylor	1,400	57.29	64.00	12	80,488	89,684
Union	939	45.62	64.00	40	42,703	59,904
Van Buren	941	41.67	64.00	54	39,216	60,224
Wapello	715	61.60	64.00	4	38,511	47,680
Warren	1,304	53.76	64.00	19	70,104	83,456
Washington	1,180	77.40	77.40	—	91,764	91,764
Webster	1,050	61.67	64.00	3	66,920	69,920
Wells	1,396	71.69	71.69	—	82,194	82,194
Winnebago	829	60.48	64.00	6	53,660	55,660
Winnebago	1,548	75.53	75.53	—	117,531	117,531
Woodbury	1,564	64.19	64.19	—	96,244	96,244
Worth	620	57.88	64.00	11	36,474	46,220
Wright	1,307	50.91	64.00	26	66,288	83,328

Total. 113,408 \$ 62.52 \$ 7,000,441 \$ 7,867,669

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

PART III—HORSES THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	8,869	\$100.07	\$100.07		\$ 887,206	\$ 887,206
Adams	6,204	69.63	84.00	21	438,948	529,596
Altamaha	6,887	85.36	84.00		574,162	574,162
Appling	6,735	79.02	84.00		537,895	565,740
Audubon	8,142	82.65	84.00	2	672,566	682,028
Benton	13,730	92.30	92.30		1,267,200	1,267,200
Black Hawk	9,080	84.04	84.04		800,269	800,269
Boone	9,717	96.40	96.00		932,352	932,352
Bremer	7,520	94.01	94.01		706,956	706,956
Buchanan	8,514	87.29	87.29		743,198	743,198
Buena Vista	10,657	86.57	84.00	4	926,676	895,186
Butler	9,520	89.79	89.79		852,624	852,624
Calhoun	10,835	100.73	100.73		1,084,360	1,084,360
Carroll	9,144	98.34	98.34		899,176	899,176
Cass	10,601	88.98	88.06		938,912	938,912
Cedar	10,628	97.02	97.02		1,030,966	1,030,966
Cerro Gordo	9,986	60.59	84.00	39	605,912	828,854
Cherokee	9,589	84.47	84.47		809,984	809,984
Chickasaw	7,228	100.00	100.00		722,822	722,822
Clarke	5,850	74.16	84.00	13	433,820	491,400
Clay	9,002	95.60	95.60		855,817	855,817
Clayton	9,959	98.72	98.72		978,234	978,234
Clinton	11,430	85.00	85.00		978,384	978,384
Crawford	11,080	95.89	95.89		1,140,665	1,140,665
Dallas	9,127	92.52	92.52		844,468	844,468
Davis	6,209	101.95	101.95		639,134	639,134
Decatur	8,507	62.09	84.00	35	528,548	705,240
Delaware	8,068	84.92	84.92		685,132	685,132
Des Moines	7,708	90.29	90.29		695,937	695,937
Dickinson	5,892	79.50	84.00	5	471,243	494,208
Dubuque	7,969	96.54	96.54		768,940	768,940
Emmet	5,863	80.85	84.00	4	474,032	492,492
Fayette	9,881	100.17	100.17		980,784	980,784
Floyd	8,385	72.06	84.00	16	604,278	704,580
Franklin	10,844	70.35	84.00	19	857,478	910,896
Fremont	7,667	81.09	84.00	4	621,764	644,028
Greene	10,080	80.54	84.00	4	812,332	847,224
Grundy	8,794	88.42	88.42		769,644	769,644
Guthrie	9,437	91.26	91.26		879,500	879,500
Hamilton	10,216	88.62	88.62		925,717	925,717
Hancock	9,529	72.00	84.00	17	685,692	800,436
Hardin	9,160	71.31	84.00	17	656,862	768,262
Harrison	11,730	84.83	84.83		995,664	995,664
Henry	7,124	107.65	107.65		766,824	766,824
Howard	6,646	72.07	84.00	16	479,084	560,264
Humboldt	7,565	71.58	84.00	17	537,206	630,410
Ida	7,513	108.33	108.33		813,896	813,896
Iowa	9,634	93.44	93.44		899,240	899,240
Jackson	7,914	86.87	86.87		687,552	687,552
Jasper	11,480	82.90	84.00		958,094	958,094
Jefferson	6,905	76.09	84.00	10	526,094	562,380
Johnson	10,560	90.63	90.63		959,820	959,820
Jones	8,904	97.60	97.60		781,237	781,237
Kearney	10,171	101.05	101.05		1,028,400	1,028,400
Kossuth	16,657	75.97	84.00	11	1,265,508	1,399,188
Lee	7,170	90.85	90.85		651,415	651,415
Lincoln	12,766	76.28	90.78		1,152,437	1,152,437
Louis	6,833	94.54	94.54		645,954	645,954
Lucas	5,530	80.85	84.00	4	447,640	464,320

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyons	10,241	86.10	86.10		881,730	881,730
Madison	7,838	99.74	99.74		780,732	780,732
Mahaska	9,650	76.46	84.00	10	761,580	840,556
Marion	8,902	81.24	84.00	3	725,664	727,668
Marshall	9,631	77.97	84.00	8	734,326	844,204
May	7,770	78.18	84.00	7	607,472	652,680
McCall	7,397	79.50	84.00	5	591,031	621,348
McClure	10,411	72.12	84.00	16	730,954	874,954
McCook	5,071	90.25	90.25		457,668	457,668
Monroe	6,708	72.32	84.00	16	491,640	571,032
Montgomery	7,413	91.73	91.73		682,764	682,764
Morone	9,783	96.39	96.39		945,100	945,100
Muscogee	7,372	60.42	84.00	39	439,382	610,848
Nacogdoches	8,515	83.24	84.00		708,700	708,700
Nassau	9,027	93.00	93.00		840,137	840,137
Neches	14,855	79.50	84.00	6	1,179,504	1,246,140
Nelson	9,701	72.14	84.00	16	699,830	814,884
Nolan	11,710	78.60	84.00	7	921,043	983,640
Nowata	15,636	100.00	100.00		1,563,784	1,563,784
O'Brien	9,023	85.50	84.00		801,528	801,528
O'Connell	8,136	81.83	84.00	3	670,764	683,424
O'Connell	9,906	96.13	96.13		953,296	953,296
O'Connell	8,063	95.10	95.10		832,830	832,830
O'Connell	9,083	96.50	96.50		963,888	963,888
O'Connell	15,200	79.85	84.00	5	1,218,510	1,281,840
O'Connell	10,498	80.10	84.00	5	840,802	881,832
O'Connell	11,037	103.32	103.32		1,139,447	1,139,447
O'Connell	8,340	80.69	84.00	4	673,354	700,500
O'Connell	6,314	76.93	84.00	9	483,738	530,376
O'Connell	6,487	73.45	84.00	14	476,498	544,908
O'Connell	6,353	77.50	84.00	8	495,461	533,652
O'Connell	9,148	84.39	84.39		772,012	772,012
O'Connell	9,251	84.87	84.87		783,220	783,220
O'Connell	7,478	94.75	94.75		708,491	708,491
O'Connell	17,095	85.72	85.72		1,460,002	1,460,002
O'Connell	7,025	82.07	84.00	2	576,548	590,100
O'Connell	9,092	92.58	92.58		804,490	804,490
O'Connell	15,397	80.25	84.00	5	1,233,451	1,277,268
O'Connell	6,567	76.49	84.00	10	497,722	546,388
O'Connell	10,698	93.42	84.00	32	672,709	801,072
Total	906,413	\$ 85.99			\$ 77,947,979	\$ 80,936,201



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART IV—STALLIONS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	27	\$296.44	\$320.00	14	7,772	8,540
Adams.....	64	124.19	320.00	156	1,940	29,456
Allamore.....	47	226.06	320.00	24	12,126	15,040
Appanoose.....	41	120.97	320.00	144	5,470	13,120
Audubon.....	22	775.97	320.00	15	8,974	10,240
Bentley.....	44	374.40	374.40	—	10,472	10,472
Black Hawk.....	28	372.94	320.00	17	10,471	12,126
Boone.....	54	250.00	320.00	28	12,500	17,280
Bremet.....	23	314.43	320.00	2	7,222	7,280
Buchanan.....	104	160.77	320.00	99	16,720	32,280
Buena Vista.....	22	345.19	345.19	—	7,592	7,592
Butler.....	34	292.58	320.00	44	7,580	10,240
Calhoun.....	49	414.85	414.85	—	20,328	20,328
Carroll.....	43	280.39	320.00	14	12,662	13,760
Cass.....	45	201.16	320.00	69	9,622	14,480
Cedar.....	32	244.00	320.00	31	7,808	10,240
Cerro Gordo.....	47	304.70	320.00	56	9,620	15,040
Cherokee.....	57	256.25	320.00	25	14,612	18,560
Chickasaw.....	39	410.34	410.34	—	11,800	11,800
Clarke.....	21	102.57	320.00	97	3,414	6,720
Clay.....	34	244.00	320.00	31	8,416	20,880
Clayton.....	51	257.16	320.00	24	12,126	16,280
Clinton.....	21	248.10	320.00	29	5,210	6,720
Crawford.....	32	277.08	320.00	15	8,886	10,240
Dallas.....	25	296.27	320.00	10	5,448	6,000
David.....	28	429.32	429.32	—	12,021	12,021
Deaator.....	35	159.09	320.00	101	5,568	11,280
DeLaWare.....	40	450.29	450.29	—	19,548	19,548
Des Moines.....	27	294.50	320.00	47	4,254	6,000
Dickinson.....	31	250.00	320.00	23	8,048	9,920
Dubuque.....	31	406.50	406.50	—	5,807	5,807
Emmet.....	20	194.60	320.00	64	9,808	15,040
Fayette.....	21	371.42	371.42	—	7,800	7,800
Floyd.....	33	277.57	320.00	15	5,160	10,560
Franklin.....	54	102.26	320.00	97	8,702	17,280
Fremont.....	33	150.30	320.00	113	4,960	10,560
Greene.....	45	306.58	320.00	35	9,256	14,400
Grundy.....	35	207.20	320.00	54	7,528	11,280
Guthrie.....	34	230.79	320.00	34	106.04	10,904
Hamilton.....	17	390.35	370.00	10	4,326	5,440
Hancock.....	47	330.00	320.00	—	14,246	14,246
Hardin.....	21	146.00	320.00	39	4,520	5,200
Harrison.....	44	257.36	320.00	24	11,224	14,080
Henry.....	26	350.85	320.00	33	6,756	8,200
Howard.....	26	203.53	320.00	57	8,200	12,800
Humboldt.....	31	333.29	333.29	—	10,322	10,322
Iowa.....	32	444.00	444.00	—	14,708	14,708
Jackson.....	50	171.26	320.00	87	8,568	16,000
Jasper.....	40	296.51	320.00	4	13,180	13,760
Jefferson.....	50	313.00	320.00	2	15,680	16,000
Johnson.....	42	147.00	320.00	118	6,180	12,440
Jones.....	72	215.85	320.00	48	16,180	24,000
Kearney.....	55	287.45	320.00	11	15,810	17,000
Keokuk.....	70	250.05	320.00	28	18,804	25,000
Kossuth.....	61	213.31	320.00	50	14,012	19,520
Lee.....	61	201.08	320.00	59	12,266	19,520
Lincoln.....	65	306.31	306.31	—	25,760	25,760
Louis.....	29	284.70	280.00	21	12,256	12,400
Lucas.....	16	308.00	320.00	4	4,924	5,120

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	22	258.00	320.00	24	8,252	10,240
Madison.....	43	222.00	320.00	38	9,960	13,760
Mahaska.....	204	180.40	320.00	77	18,702	33,280
Marion.....	14	400.71	400.71	—	5,610	5,610
Marshall.....	35	281.70	320.00	14	9,846	11,200
Mills.....	37	131.85	320.00	139	4,952	11,840
Miss.....	20	236.50	320.00	35	6,388	8,640
Monroe.....	35	240.91	320.00	33	8,432	11,200
Montgomery.....	18	105.55	320.00	64	3,520	5,760
Muscatine.....	36	170.46	320.00	88	4,432	8,220
Nemadji.....	29	316.50	320.00	48	4,326	6,400
O'Brien.....	21	414.66	414.66	—	8,708	8,708
Oswego.....	20	284.49	320.00	13	6,854	9,600
Palo Alto.....	30	208.00	320.00	7	5,680	6,400
Pemscot.....	45	116.00	320.00	50	6,854	10,240
Pocahontas.....	47	165.00	320.00	97	8,806	16,560
Polk.....	70	193.70	320.00	65	14,248	14,248
Pottawattamie.....	75	192.00	320.00	67	7,630	10,400
Poweshiek.....	16	298.00	320.00	54	15,560	22,400
Ringgold.....	28	163.20	320.00	96	14,448	24,000
Sac.....	28	345.05	345.05	—	5,120	8,960
Salem.....	18	324.44	324.44	—	8,560	8,560
Selby.....	36	209.00	320.00	53	13,112	13,112
Sherburne.....	75	230.30	320.00	45	5,840	9,360
Sibley.....	60	208.56	320.00	54	11,320	15,320
Tama.....	37	400.00	400.00	—	16,514	24,000
Taylor.....	52	189.96	320.00	40	15,132	16,840
Union.....	49	160.18	320.00	80	11,640	15,680
Van Buren.....	47	129.66	320.00	67	15,680	15,680
Wapello.....	32	191.26	320.00	129	6,564	15,040
Warren.....	42	160.86	320.00	99	7,290	7,290
Washington.....	58	129.34	320.00	130	13,656	13,656
Wayne.....	38	220.05	320.00	49	8,704	11,200
Webster.....	41	277.00	320.00	16	11,200	12,120
Winnebago.....	18	301.55	320.00	6	5,428	5,760
Winnow.....	38	317.80	320.00	—	12,680	12,680
Woodbury.....	49	203.67	320.00	55	14,300	15,680
Worth.....	14	296.85	320.00	55	2,804	4,400
Wright.....	41	145.50	320.00	120	6,406	14,080

Total..... 3,947 8243.54 \$ 501,202 \$ 1,208,066

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART V—HORSES OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair.....	11,297	\$ 89.06	\$ 90.50	\$ 1,006,066	\$ 1,022,406
Adams.....	8,055	64.55	79.37	519,980	639,236
Albany.....	8,927	79.84	80.16	712,790	715,624
Appanoose.....	8,502	72.55	78.65	621,336	672,288
Ashtabula.....	10,329	76.98	75.52	786,530	801,251
Benton.....	16,688	85.51	86.22	1,425,584	1,438,990
Black Hawk.....	11,238	82.50	82.74	928,123	929,912
Boone.....	12,116	86.15	88.07	1,066,074	1,074,118
Bremer.....	9,113	88.87	88.88	809,872	810,600
Buchanan.....	10,633	81.67	81.23	868,332	864,802
Bureau Vista.....	12,794	77.41	80.19	960,450	1,022,502
Butler.....	11,685	82.68	83.05	960,136	1,022,518
Calhoun.....	13,302	91.11	91.11	1,251,594	1,251,594
Carroll.....	11,222	92.65	92.79	1,044,372	1,046,980
Cass.....	12,817	82.12	82.53	1,027,870	1,032,318
Cedar.....	12,741	90.93	91.12	1,158,000	1,161,032
Cerro Gordo.....	12,010	56.04	79.82	667,142	968,606
Cherokee.....	11,302	78.50	79.66	895,022	944,520
Chickasaw.....	2,509	51.19	51.19	880,351	880,351
Clarke.....	7,475	66.73	79.28	428,828	598,404
Clay.....	11,142	86.32	86.72	957,411	966,875
Clayton.....	12,119	92.39	92.39	1,211,128	1,211,582
Clinton.....	12,736	80.53	80.65	1,106,398	1,107,778
Crawford.....	14,402	90.15	91.16	1,303,884	1,306,218
Dallas.....	10,660	87.60	87.60	927,654	927,654
Davis.....	8,121	93.88	93.88	762,449	760,440
Decatur.....	10,101	56.92	78.62	574,942	794,108
Delaware.....	10,329	86.79	87.19	895,258	907,808
Des Moines.....	9,211	85.12	85.38	784,028	786,464
Dickinson.....	7,347	74.70	78.83	548,946	679,184
Dubuque.....	9,776	92.07	92.07	860,126	860,126
Emmet.....	10,660	87.60	87.60	927,654	927,654
Fayette.....	12,668	84.95	84.95	1,176,254	1,176,254
Floyd.....	10,171	69.40	79.37	715,870	860,322
Franklin.....	12,146	69.69	75.63	840,710	940,682
Fremont.....	8,682	75.07	80.30	679,754	711,225
Greene.....	13,087	74.33	77.87	975,812	1,019,128
Grundy.....	10,854	81.91	82.46	880,980	905,125
Guthrie.....	11,818	86.38	86.38	1,019,712	1,019,712
Hamilton.....	13,710	82.02	82.07	1,082,541	1,084,640
Hancock.....	11,900	69.40	75.79	828,962	927,992
Hardin.....	11,248	66.40	75.00	745,978	888,220
Harrison.....	13,879	79.31	80.06	1,100,696	1,119,025
Henry.....	9,019	68.56	80.67	688,340	806,534
Howard.....	8,191	68.43	80.66	660,840	688,680
Humboldt.....	9,168	68.46	80.50	627,312	727,666
Ia.....	9,470	100.06	100.06	941,228	941,228
Iowa.....	11,554	86.47	87.43	1,005,944	1,015,948
Jackson.....	9,783	82.36	82.42	805,750	806,323
Jasper.....	16,350	78.38	78.60	1,281,022	1,286,708
Jefferson.....	8,719	67.14	77.88	585,470	671,148
Johnson.....	12,668	85.05	85.84	1,111,406	1,119,210
Jones.....	9,904	91.48	91.96	914,336	916,128
Knox.....	12,154	97.25	96.65	1,219,332	1,215,228
Kossuth.....	30,359	73.73	82.12	1,460,576	1,645,198
Lee.....	8,946	84.77	85.38	758,390	766,624
Lin.....	18,183	86.54	86.54	1,573,911	1,573,911
Linn.....	8,560	87.05	88.39	730,648	795,822
Linn.....	7,106	74.18	77.61	527,128	591,504

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lyon.....	12,608	80.00	80.82	1,017,171	1,019,116
Madison.....	10,281	80.85	90.21	823,723	827,352
Mahaska.....	12,301	71.37	79.48	871,451	1,017,611
Marion.....	10,847	73.65	78.86	802,182	848,906
Marshall.....	12,447	73.73	78.64	917,714	978,104
Mills.....	9,401	71.61	79.64	666,064	748,704
Mitchell.....	8,355	73.80	78.21	601,251	731,708
Monroe.....	12,640	68.70	79.02	829,579	960,126
Montgomery.....	6,374	82.62	83.69	533,458	533,458
Morgan.....	8,304	67.32	75.85	567,032	682,080
Muscatine.....	8,706	86.80	78.00	766,108	736,202
O'Brien.....	12,108	88.56	88.56	1,080,204	1,080,204
Osceola.....	8,700	56.06	79.64	487,764	602,840
Page.....	10,782	76.43	77.51	839,432	833,748
Palo Alto.....	11,245	86.10	85.55	964,565	966,562
Plymouth.....	17,990	74.97	73.47	1,348,744	1,421,824
Pocahontas.....	12,166	76.34	78.61	928,006	966,562
Pock.....	13,083	73.76	80.39	933,632	1,001,624
Pottawattamie.....	29,064	92.70	93.16	1,766,432	1,776,004
Putnam.....	12,128	70.97	77.41	868,728	908,936
Randolph.....	10,323	75.30	78.19	777,277	807,526
Sa.....	12,320	90.87	90.87	1,121,272	1,121,272
Scott.....	9,685	90.01	90.11	868,772	869,772
Shelby.....	12,614	88.50	88.75	1,101,611	1,102,600
Snow.....	18,247	75.82	80.14	1,385,356	1,462,356
Soy.....	13,093	74.33	79.15	973,340	1,030,440
Tama.....	14,438	92.41	90.14	1,347,774	1,361,002
Taylor.....	10,953	73.81	94.32	808,412	936,720
Union.....	8,118	60.02	75.67	561,835	631,802
Van Buren.....	8,252	63.70	78.92	542,100	631,252
Wapello.....	7,721	72.11	80.49	558,863	611,802
Warren.....	11,665	75.67	78.49	884,368	915,148
Washington.....	11,901	80.87	82.29	928,190	955,804
Wayne.....	9,482	87.37	87.19	821,612	821,612
Webster.....	14,490	90.14	90.20	1,306,228	1,307,680
Winnebago.....	8,637	76.67	78.67	662,228	670,516
Winchester.....	12,653	86.30	86.30	1,091,903	1,091,903
Woodbury.....	18,423	76.78	78.11	1,401,900	1,437,136
Wright.....	7,727	71.85	79.46	555,900	611,828
Wright.....	13,169	66.61	78.92	786,755	1,034,680

Total.....

1,115,064 \$ 80.76 \$ 84.41 \$ 90,102,827 \$ 94,178,487



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	879	\$114.72	\$120.00	5	\$ 100,852	\$ 105,486
Adams	967	97.32	120.00	23	86,452	108,540
Allamore	91	106.74	106.74		9,714	
Appanoose	860	90.74	120.00	22	77,906	101,080
Arnold	356	107.48	120.00	11	38,408	46,720
Benton	325	106.63	120.00	12	57,044	64,300
Black Hawk	243	100.14	120.00	20	24,304	29,160
Boone	750	110.40	120.00	9	83,490	91,080
Bremet	87	95.91	120.00	25	8,344	10,446
Buehman	354	107.10	120.00	12	37,920	41,890
Black	451	136.36	136.36		61,502	61,502
Buena Vista	162	94.66	120.00	27	15,386	19,446
Butler	605	115.89	120.00	4	58,528	60,000
Calhoun	622	106.71	120.00	13	66,372	74,540
Carroll	1,264	112.94	120.00	6	142,735	154,680
Cass	801	125.39	125.39		100,284	100,284
Cedar	185	81.31	120.00	47	15,042	25,300
Cerro Gordo	344	90.58	120.00	21	34,256	41,280
Cherokee	56	122.10	122.10		6,828	
Chickasaw	645	84.59	120.00	41	54,819	77,400
Clay	267	100.60	120.00	9	29,260	32,040
Clayton	128	82.08	120.00	44	10,682	15,000
Clinton	250	88.24	120.00	36	22,000	30,000
Crawford	887	110.94	120.00	8	98,410	106,480
Dallas	804	120.76	120.76		107,004	107,004
Davis	547	115.07	120.00	15	64,040	69,460
Deaust	863	76.43	120.00	57	63,000	103,560
Delaware	141	100.89	120.00	19	14,270	16,920
Des Moines	328	104.12	120.00	15	35,270	40,000
Dickinson	226	100.00	120.00	20	23,616	28,320
Dubuque	142	124.95	124.95		17,744	17,744
Emmet	129	96.85	120.00	25	15,460	19,440
Payette	313	97.55	120.00	23	30,780	37,500
Floyd	194	81.60	120.00	47	8,496	12,480
Franklin	315	74.20	120.00	62	23,377	37,000
Freemont	2,121	100.92	120.00	19	214,070	254,520
Greene	480	122.12	122.12		58,620	58,620
Grundy	301	101.72	120.00	18	30,016	36,120
Guthrie	573	120.17	120.17		68,860	68,860
Hamilton	435	108.33	120.00	11	47,135	52,000
Hancock	216	68.00	120.00	76	14,882	25,920
Hardin	412	71.50	120.00	67	29,624	49,440
Harrison	1,873	127.29	127.29		238,292	238,292
Henry	544	118.07	120.00	2	64,228	66,260
Howard	149	89.07	120.00	35	13,272	17,580
Humboldt	205	92.29	120.00	29	28,484	36,600
Iowa	329	115.77	120.00	4	60,200	62,400
Jackson	947	110.31	120.00	9	104,472	115,560
Jasper	213	100.20	120.00	19	21,260	25,200
Jefferson	901	142.81	142.81		128,672	128,672
Johnson	429	97.50	120.00	25	41,750	51,480
Jones	1,003	113.88	120.00	5	117,867	124,300
Kearney	285	106.51	120.00	13	30,306	34,300
Kennett	1,310	125.84	125.84		164,800	167,500
Kossuth	361	90.10	120.00	26	36,144	46,000
Lee	967	105.66	120.00	25	54,252	68,040
Linn	699	140.00	140.00		92,600	92,600
Louis	422	118.82	120.00	8	50,408	54,480
Lucas	777	105.78	120.00	18	76,078	90,240

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon	102	118.30	120.00		12,084	12,084
Madison	784	115.36	120.00		90,420	94,080
Manassas	902	121.40	120.00		100,376	106,120
Marion	854	121.84	121.84		104,048	104,048
Marshall	721	91.92	120.00	31	66,278	80,520
Miller	1,065	107.71	120.00	11	114,712	127,800
Mitchell	91	94.76	120.00	27	8,024	10,920
Monroe	1,173	95.58	120.00	36	112,124	140,760
Montgomery	845	101.84	120.00	18	80,808	101,160
Muscatine	1,114	68.36	120.00	22	109,544	133,080
Nassau	325	103.95	120.00	15	34,570	40,000
O'Brien	227	128.91	128.91		29,264	29,264
Oswego	108	79.74	120.00	50	8,612	12,960
Pack	1,277	117.77	120.00	2	167,204	169,260
Palo Alto	245	109.00	120.00	10	26,782	29,400
Plymouth	652	88.90	120.00	35	57,098	78,240
Pershott	335	97.68	120.00	23	32,724	40,200
Polk	1,188	98.40	120.00	22	110,001	147,560
Pottawattamie	2,030	100.00	120.00	20	203,672	244,220
Poweshiek	860	87.80	120.00	37	76,316	104,280
Ringgold	1,116	90.79	120.00	20	113,130	135,020
Sac	554	120.80	120.80		66,000	66,000
Scott	408	101.90	120.00	19	50,585	60,020
Shelby	622	120.00	120.00		73,120	74,640
Sioux	277	80.54	120.00	49	22,311	33,240
Story	813	82.04	120.00	46	66,704	97,560
Tama	694	94.54	120.00	24	66,802	82,280
Taylor	582	104.27	120.00	15	102,366	117,840
Union	628	86.56	120.00	39	55,227	76,560
Van Buren	724	95.73	120.00	25	69,308	86,880
Wapello	667	90.55	120.00	22	56,771	75,240
Warren	757	95.26	120.00	26	72,108	90,840
Washington	881	58.60	120.00	22	80,908	106,720
Webster	1,207	106.45	120.00	14	127,898	156,840
Winnebago	580	102.00	120.00	18	58,080	69,400
Winnow	162	80.12	120.00	39	16,530	23,040
Winneshiek	83	116.00	120.00	3	9,698	9,698
Woodbury	1,596	94.50	120.00	27	167,550	202,500
Worth	77	79.29	120.00	51	6,106	9,240
Wright	475	67.38	120.00	78	32,004	57,000

Total. 59,948 \$104.90 6,288,986 \$ 7,265,404

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920

## PART VII—CATTLE IN FEEDING.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,801	\$ 86.55	86.55		\$ 155,888	\$ 155,888
Adams	1,302	68.96	72.00	4	82,892	86,544
Allamakee	641	65.79	72.00	9	42,176	46,132
Appanoose	625	64.46	72.00	12	40,556	45,721
Audubon	2,278	61.02	72.00	18	140,024	164,016
Benton	5,708	80.89	80.89		461,308	461,308
Black Hawk	2,459	62.06	72.00	16	152,119	176,228
Boone	3,317	60.00	72.00	20	196,020	238,854
Bremser	136	75.45	75.45		10,300	10,300
Buchanan	2,820	71.33	72.00		202,286	202,286
Bureau	4,432	70.34	72.00		313,392	321,136
Butler	863	70.11	72.00	3	62,616	64,320
Calhoun	2,428	68.50	72.00	4	167,500	174,816
Carroll	2,232	66.03	72.00	9	148,704	160,704
Cass	2,345	66.56	72.00	8	156,074	166,540
Cedar	5,863	93.31	93.31		547,104	547,104
Cerro Gordo	4,114	58.97	72.00	22	242,614	266,338
Cherokee	8,112	67.71	72.00	6	549,362	564,504
Chickasaw	154	71.91	72.00		11,074	11,074
Clarke	841	79.50	79.50		66,944	66,944
Clay	4,061	69.00	72.00	44	284,413	294,413
Clinton	7,430	68.62	72.00	5	510,450	535,638
Crawford	1,028	71.84	72.00		68,858	68,858
Dallas	6,026	80.73	80.73		486,504	486,504
Davis	81	113.58	113.58		9,200	9,200
Decatur	72	78.05	78.05		79,794	79,794
Delaware	1,201	71.80	72.00		86,350	86,350
Des Moines	3,001	87.30	87.30		261,697	261,697
Dickinson	59	60.00	72.00	20	3,540	4,248
Dubuque	481	70.30	72.00		30,084	30,084
Emmet	751	70.77	72.00	2	67,302	68,472
Fayette	771	79.70	75.76		58,372	56,372
Floyd	3,473	62.06	72.00	14	219,068	250,066
Franklin	5,686	71.82	72.00		408,378	408,378
Fremont	4,225	53.96	72.00	33	228,006	304,500
Greene	2,322	70.61	72.00	2	163,956	167,184
Grundy	2,429	71.25	72.00		244,316	244,316
Guthrie	1,807	80.76	80.76		153,308	153,308
Hamilton	3,346	53.88	72.00	34	180,312	240,312
Hancock	1,912	47.00	72.00	71	85,168	137,226
Hardin	4,830	53.00	72.00	36	256,022	347,760
Harrison	6,019	58.12	72.00	24	349,902	431,398
Henry	1,941	68.50	68.50		131,184	131,184
Howard	363	60.74	72.00	18	22,052	36,136
Humboldt	4,134	66.54	72.00	8	275,084	297,648
Iowa	5,926	72.15	72.15		428,340	428,340
Jackson	6,493	77.02	77.02		493,232	493,232
Jasper	2,385	66.05	72.00	4	164,696	171,720
Jensen	7,275	86.45	86.45		606,576	606,576
Jefferson	5,000	90.00	90.00		118,234	118,234
Johnson	5,079	71.57	72.00		363,521	368,521
Jones	3,082	69.88	72.00	3	218,270	226,794
Knox	88	88.47	88.47		394,964	394,964
Kossuth	5,779	72.98	72.98		417,650	417,650
Lee	1,883	75.45	75.45		147,680	147,680
Linn	3,769	92.01	92.01		349,346	349,346
Louis	3,371	86.72	86.72		292,302	292,302
Lucas	1,191	91.00	91.00		108,372	108,372

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Iron	347	71.70	72.00		24,878	24,878
Madison	3,058	100.51	100.51		307,532	307,532
Mahaska	3,180	68.61	72.00		218,608	229,382
Marion	2,007	73.18	73.18		149,004	149,004
Marshall	6,370	85.92	85.92		547,338	547,338
Mills	4,585	62.12	72.00	16	284,854	339,120
Mitchell	2,645	71.81	72.00		189,954	189,954
Monona	4,323	57.15	72.00	26	247,112	311,400
Monroe	654	101.73	101.73		66,332	66,332
Montgomery	3,962	57.60	72.00	25	211,134	263,064
Muscatine	3,718	75.00	75.00		281,052	281,052
O'Brien	3,161	76.00	76.00		240,256	240,256
Oceola	1,245	63.42	72.00	14	82,880	89,640
Page	2,822	69.06	72.00	3	201,448	208,224
Palo Alto	2,849	63.30	72.00	14	178,785	206,128
Plymouth	8,350	45.46	72.00	58	380,008	631,848
Polk	3,225	65.65	72.00	10	211,736	232,300
Pottawattamie	4,280	81.80	81.80		349,886	349,886
Poweshiek	14,726	62.80	72.00	15	927,864	1,062,276
Ringgold	5,322	71.42	72.00		394,410	394,410
Ross	1,300	94.00	94.00		123,046	123,046
Scott	4,455	71.05	72.00		319,232	319,232
Sevier	3,880	66.29	72.00	9	257,202	270,960
Shelby	6,024	61.00	72.00	18	366,456	423,728
Sioux	5,878	71.18	72.00		418,401	418,401
Story	6,076	71.15	72.00		438,404	438,404
Tama	5,420	67.82	72.00	6	367,583	390,540
Taylor	1,551	69.15	72.00	4	134,908	140,472
Union	1,648	76.43	76.43		125,600	125,600
Van Buren	656	68.58	68.58		62,232	62,232
Wapello	618	61.63	72.00	17	56,577	66,066
Warren	2,945	88.60	88.60		463,971	463,971
Washington	4,940	68.84	68.84		199,120	199,120
Wayne	626	87.79	87.79		54,960	54,960
Webster	2,006	64.01	72.00	11	130,349	144,676
Winnebago	1,087	57.37	72.00	26	62,360	78,284
Winneshiek	538	75.72	75.72		40,582	40,582
Woodbury	7,223	68.41	72.00	5	407,684	520,066
Worth	1,871	68.51	72.00	5	125,256	131,112
Wright	4,400	62.15	72.00	38	264,006	363,698
Total	327,760	\$ 70.51			\$ 23,111,110	\$ 24,962,513



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	5,469	\$ 29.72	\$ 32.00	7	160,756	173,686
Adams.....	1,747	31.45	32.00	1	54,904	56,400
Adair.....	7,400	29.96	32.00	6	221,556	237,088
Appanoose.....	3,977	32.74	32.74	—	130,829	130,829
Audubon.....	1,872	29.03	32.00	8	54,908	60,000
Benton.....	6,800	36.29	36.29	—	249,966	249,966
Black Hawk.....	6,256	30.38	32.00	5	190,588	200,192
Bosque.....	3,908	32.00	32.00	—	123,776	123,776
Bremer.....	5,880	31.81	31.81	—	187,088	187,088
Buchanan.....	6,040	33.16	32.16	—	200,342	200,342
Buena Vista.....	4,933	32.16	32.16	—	158,006	158,006
Butler.....	6,546	27.18	32.00	14	183,192	208,666
Calhoun.....	5,148	32.00	32.00	—	101,196	101,196
Carroll.....	5,819	32.72	32.72	—	196,796	196,796
Cass.....	5,907	33.95	33.95	—	199,969	199,969
Cedar.....	5,629	38.24	38.24	—	214,908	214,908
Cerro Gordo.....	5,474	28.96	32.00	14	157,740	175,196
Cherokee.....	4,939	26.28	32.00	22	129,784	158,968
Chickasaw.....	4,492	32.05	32.05	—	308,192	308,192
Clarke.....	2,766	28.37	32.00	13	78,592	89,196
Clay.....	5,529	32.00	32.00	—	177,444	177,444
Clayton.....	8,920	32.13	32.13	—	286,684	286,684
Clinton.....	6,323	29.60	32.00	8	187,156	202,328
Crawford.....	7,788	36.10	36.10	—	244,600	244,600
Dallas.....	3,866	32.72	32.72	—	126,524	126,524
Davis.....	2,957	40.74	40.74	—	120,456	120,456
Decatur.....	4,661	29.01	32.00	9	78,000	86,112
Delaware.....	6,518	29.23	32.00	10	190,576	208,576
Des Moines.....	2,621	35.00	35.00	—	91,874	91,874
Dickinson.....	5,793	36.10	36.10	—	139,710	139,710
Dubuque.....	6,503	32.20	32.20	—	211,556	211,556
Emmet.....	3,290	28.12	32.00	14	92,522	105,280
Fayette.....	3,204	28.51	32.00	12	90,366	107,728
Floyd.....	5,463	24.16	32.00	32	132,738	173,776
Franklin.....	5,777	26.18	32.00	22	131,247	164,864
Fremont.....	2,576	30.23	32.00	6	89,988	95,222
Greene.....	4,996	28.20	32.00	13	113,088	128,192
Grundy.....	5,464	23.46	32.00	36	128,300	174,648
Guthrie.....	5,076	32.29	32.29	—	163,914	163,914
Hamilton.....	5,597	28.14	32.00	13	117,994	127,994
Hancock.....	5,306	29.00	32.00	60	108,624	169,792
Hardin.....	4,910	24.23	32.00	32	118,970	157,120
Harrison.....	3,865	31.53	31.53	—	122,828	122,828
Henry.....	5,330	40.45	40.45	—	134,700	134,700
Howard.....	5,845	24.30	32.00	32	142,060	187,040
Humboldt.....	3,304	24.11	32.00	33	79,664	105,728
Ia.....	4,428	32.04	32.04	—	141,768	141,768
Iowa.....	5,400	28.65	32.00	12	150,872	174,080
Jackson.....	6,000	30.81	32.00	4	186,856	192,000
Jasper.....	5,919	36.49	36.49	—	215,628	215,628
Jefferson.....	2,700	30.00	32.00	7	81,133	86,400
Johnson.....	5,683	38.05	38.05	—	216,202	216,202
Jones.....	5,558	32.29	32.29	—	211,734	211,734
Kearney.....	3,805	42.31	42.31	—	164,796	164,796
Kossuth.....	8,096	28.40	32.00	13	229,680	258,736
Lee.....	3,348	35.43	35.43	—	118,628	118,628
Lincoln.....	6,567	35.28	35.28	—	246,456	246,456
Louisia.....	2,048	44.47	44.47	—	91,062	91,062
Lucas.....	2,828	28.48	32.00	12	80,564	95,496

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Iowa.....	5,502	28.20	32.00	13	156,918	177,664
Jackson.....	5,679	36.60	36.60	—	134,654	134,654
Madison.....	4,034	33.17	33.17	—	134,484	134,484
Marion.....	3,087	32.94	32.94	—	121,466	121,466
Marshall.....	4,721	32.47	32.47	—	153,298	153,298
Mills.....	2,602	32.67	32.67	—	85,080	85,080
Mitchell.....	6,576	28.23	32.00	13	177,226	200,852
Monroe.....	3,941	29.19	32.00	38	79,584	126,112
Monroe.....	2,472	31.81	31.81	—	78,843	78,843
Montgomery.....	3,135	28.01	32.00	14	87,824	100,320
Morgan.....	3,543	34.73	34.73	—	123,000	123,000
Morgan.....	6,179	32.12	32.12	—	198,628	198,628
O'Brien.....	3,901	24.18	32.00	32	95,780	126,732
Oceola.....	4,779	31.89	31.89	—	152,416	152,416
Page.....	4,650	30.00	32.00	7	139,957	148,800
Palo Alto.....	8,745	28.04	32.00	14	245,232	279,840
Plymouth.....	3,468	28.45	32.00	12	98,000	119,576
Pocahontas.....	3,508	34.60	34.60	—	124,628	124,628
Pottawattamie.....	6,760	40.00	40.00	—	270,516	270,516
Polk.....	4,908	28.71	32.00	11	140,544	157,666
Poweshiek.....	3,821	36.86	36.86	—	140,818	140,818
Ringgold.....	4,890	32.00	32.00	—	156,932	156,932
Scott.....	5,187	27.28	32.00	17	141,477	166,984
Shelby.....	5,664	28.00	32.00	14	158,962	181,348
Sioux.....	8,667	29.03	32.00	10	233,943	257,824
Story.....	3,596	32.86	32.86	—	116,208	116,208
Tama.....	7,374	30.65	32.00	4	229,057	235,908
Taylor.....	3,733	36.81	36.81	—	137,438	137,438
Union.....	3,355	30.40	30.40	5	102,044	107,390
Van Buren.....	2,900	32.56	32.56	—	96,062	96,062
Wapello.....	5,594	33.55	33.55	—	81,911	81,911
Warren.....	4,277	34.14	34.14	—	146,020	146,020
Washington.....	3,839	31.09	32.00	3	122,961	122,948
Wayne.....	5,549	31.44	31.44	—	129,160	129,160
Webster.....	4,294	32.02	32.02	—	140,079	140,079
Winnebago.....	5,038	31.08	32.00	52	106,240	161,216
Winnebago.....	9,475	32.02	32.02	—	303,348	303,348
Woodbury.....	6,654	28.28	32.00	39	188,212	212,252
Worth.....	5,066	24.80	32.00	29	125,628	162,112
Worth.....	4,492	28.58	32.00	32	106,876	140,864

Total..... \$ 484,776 \$ 30.90 ..... \$ 14,979,920 \$ 16,049,606

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	5,432	\$ 40.25	\$ 40.25		134,250	134,250
Adams.....	2,496	43.92	43.92		100,920	100,920
Alfalfa.....	6,064	36.96	40.00	8	197,172	302,560
Appachos.....	2,135	42.19	42.19		90,922	90,922
Ashcroft.....	3,464	38.50	40.00	5	131,748	138,560
Benton.....	4,874	45.74	45.74		221,628	221,628
Black Hawk.....	4,746	41.15	41.15		194,157	194,157
Boone.....	5,449	40.00	40.00		97,990	97,990
Breuer.....	4,431	40.24	40.24		179,352	179,352
Buchanan.....	4,948	43.25	43.25		175,112	175,112
Buena Vista.....	4,435	40.00	40.00		129,788	129,788
Butler.....	4,356	40.42	40.42		176,002	176,002
Cahoon.....	2,004	43.85	43.85		90,540	90,540
Carroll.....	3,823	42.82	42.82		164,080	164,080
Cedar.....	2,772	42.62	42.62		118,112	118,112
Cedar.....	3,643	50.30	50.30		183,216	183,216
Cerro Gordo.....	3,722	35.78	40.00	12	133,150	148,880
Cherokee.....	3,812	36.48	40.00	10	132,076	152,480
Chickasaw.....	4,417	40.00	40.00		177,064	177,064
Clarke.....	1,849	36.06	40.00	11	66,675	73,960
Clayton.....	2,407	41.50	41.50		102,828	102,828
Clay.....	6,183	40.52	40.52		250,576	250,576
Clinton.....	4,249	40.30	40.30		171,540	171,540
Crawford.....	4,577	48.21	48.21		216,228	216,228
Dallas.....	2,269	46.08	46.08		96,108	96,108
Dallas.....	3,184	56.06	56.06		122,484	122,484
Decatur.....	2,142	38.02	40.00	5	81,436	85,680
Delaware.....	1,538	38.89	40.00	12	160,912	164,320
Des Moines.....	1,608	50.00	50.00		82,500	82,500
Dickinson.....	2,585	51.30	51.30		134,403	134,403
Dubuque.....	1,779	40.41	40.41		70,476	70,476
Dubuque.....	2,203	40.03	40.03		90,138	90,138
Emmet.....	6,848	37.80	40.00	6	239,772	253,730
Fayette.....	3,018	36.21	40.00	10	111,000	144,720
Floyd.....	2,808	38.75	40.00	3	141,867	146,220
Franklin.....	1,700	38.33	40.00	4	67,408	70,400
Fremont.....	2,005	40.07	40.07		104,404	104,404
Greene.....	1,681	41.51	41.51		160,308	160,308
Grundy.....	3,207	40.50	40.50		132,316	132,316
Guthrie.....	2,611	39.90	40.00		104,136	104,136
Hamilton.....	1,779	38.00	40.00	48	133,168	133,220
Hancock.....	2,001	32.13	40.00	25	94,824	118,040
Hardin.....	3,633	39.81	40.00		104,832	104,832
Harrison.....	1,779	40.00	40.00		144,064	144,064
Henry.....	3,912	35.99	40.00	12	136,606	156,480
Howard.....	1,955	36.57	40.00	9	71,512	78,200
Humboldt.....	2,641	40.02	40.02		106,002	106,002
Iowa.....	4,396	40.36	40.36		171,606	171,606
Jackson.....	4,248	39.81	40.00		169,122	169,122
Jasper.....	3,450	44.16	44.16		152,780	152,780
Jefferson.....	1,779	39.00	40.00	8	70,440	75,440
Johnson.....	3,083	41.77	41.77		164,516	164,516
Jones.....	4,213	42.43	42.43		178,798	178,798
Keokuk.....	2,897	41.51	41.51		146,148	146,148
Kossuth.....	3,355	40.28	40.28		215,708	215,708
Lee.....	3,365	45.22	45.22		105,416	105,416
Linn.....	4,458	48.87	48.87		215,006	215,006
Louis.....	1,368	39.22	40.00	2	94,004	94,004
Lyon.....	2,133	40.65	40.65		86,712	86,712

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	3,823	36.50	40.00	10	139,602	152,920
Madison.....	3,805	55.20	55.20		138,278	138,278
Mahaska.....	2,005	41.13	41.13		106,736	106,736
Marion.....	3,079	40.65	40.65		103,630	103,630
Marshall.....	1,801	40.99	40.99		125,144	125,144
Mills.....	4,028	39.50	40.00	10	85,564	88,564
Nichols.....	2,065	32.11	40.00	23	146,543	161,120
Monroe.....	1,087	41.00	41.00		86,212	107,400
Montgomery.....	2,119	36.84	40.00		69,167	69,167
Muscatine.....	2,840	44.77	44.77	9	78,076	84,700
O'Brien.....	4,006	40.32	40.32		125,732	125,732
Oceola.....	2,803	39.33	40.00	2	188,132	188,132
Page.....	3,008	40.00	40.00		94,976	117,200
Palo Alto.....	5,754	35.50	40.00	24	110,222	112,150
Plymouth.....	1,165	55.50	40.00	12	120,820	130,820
Pocahontas.....	2,534	51.70	51.70		185,318	220,160
Polk.....	4,375	55.00	55.00		73,572	84,300
Pottawattamie.....	3,367	40.40	40.40		131,065	131,065
Poweshiek.....	2,830	45.13	45.13		238,440	238,440
Ringgold.....	3,005	40.14	40.14		136,943	136,943
Sac.....	3,678	36.45	40.00	10	177,728	177,728
Scott.....	1,688	39.00	40.00	11	122,052	122,052
Shelby.....	5,492	36.72	40.00	9	124,079	147,120
Sioux.....	2,455	41.02	41.02		132,648	147,200
Story.....	5,945	42.64	42.64		199,164	216,880
Tama.....	5,591	41.54	41.54		107,728	107,728
Taylor.....	2,679	39.50	40.00		253,586	253,586
Union.....	2,210	40.92	40.92		107,640	107,640
Van Buren.....	1,736	42.83	42.83		105,953	105,953
Wapello.....	2,644	44.25	44.25		90,432	90,432
Warren.....	2,697	37.00	40.00	8	117,008	117,008
Washington.....	2,491	42.87	42.87		104,280	104,280
Wayne.....	2,510	43.45	43.45		106,796	106,796
Webster.....	2,392	36.05	40.00	11	105,050	105,050
Winnebago.....	6,374	40.00	40.00		85,168	94,480
Winnebago.....	1,040	20.78	40.00		131,202	131,202
Winnebago.....	1,040	20.78	40.00		100,796	100,796
Woodbury.....	3,135	37.83	40.00	6	118,747	125,000
Worth.....	2,865	22.16	40.00	25	52,128	111,600
Wright.....	2,865	22.16	40.00	25	52,128	111,600
Total.....	335,828	\$ 40.31			\$ 31,331,217	\$ 32,767,510



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART X—COWS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	13,941	\$22.41	\$6.00	7	730,616	780,006
Adams	9,704	45.18	56.00	23	441,184	546,784
Albany	18,205	49.07	56.00	14	893,444	1,019,480
Appanoose	9,650	54.03	56.00		521,442	540,400
Archibald	12,422	56.04	56.04	4	636,732	636,732
Benton	17,708	68.91	68.91		1,230,204	1,230,204
Black Hawk	17,424	58.41	58.41		1,003,703	1,000,700
Boone	17,545	55.00	56.00	2	680,975	710,520
Bremner	19,734	56.00	56.00		1,103,313	1,103,312
Buchanan	14,402	62.65	62.65		908,000	908,000
Buena Vista	19,619	56.12	56.12		701,520	704,250
Butler	16,818	60.08	60.08		1,010,544	1,010,544
Calhoun	10,337	56.00	56.00		620,172	620,172
Carroll	15,077	55.27	56.00		833,302	833,302
Cass	15,557	59.49	59.49		798,628	798,628
Cedar	17,187	72.47	72.47		1,245,472	1,245,472
Cerro Gordo	15,971	59.62	59.62		952,108	952,108
Cherokee	13,573	48.04	56.00	16	637,652	744,288
Chickasaw	16,742	55.77	56.00	17	933,723	933,723
Clarke	8,116	48.11	56.00	16	330,507	454,456
Clay	13,043	55.43	56.00		723,006	722,006
Clayton	26,120	56.55	56.55		1,491,834	1,491,834
Clinton	18,014	51.86	56.00	8	1,008,784	1,008,784
Crawford	18,627	61.85	61.85		1,132,761	1,132,761
Dallas	15,640	60.43	60.43		947,560	947,560
Davis	9,580	64.63	64.63		619,102	619,102
Decatur	10,782	49.49	56.00	13	523,600	630,792
Delaware	16,447	48.04	56.00	17	786,208	1,091,772
Des Moines	9,161	70.00	70.00	17	641,500	741,300
Dickinson	9,286	50.60	59.00		554,088	544,088
Dubuque	19,130	56.15	56.15		1,074,336	1,074,336
Emmet	8,627	66.14	66.14		494,880	494,880
Fayette	24,409	57.28	57.28		1,408,764	1,408,764
Floyd	19,443	48.03	56.00	16	697,208	708,008
Franklin	14,432	57.50	57.50		811,000	811,000
Fremont	8,408	53.50	56.00	5	454,412	475,908
Greene	17,113	48.03	56.00	19	561,874	678,328
Grundy	13,444	54.51	56.00	3	722,000	722,000
Guthrie	13,527	56.74	56.74		790,228	790,228
Hamilton	11,731	48.29	56.00	16	560,450	636,520
Hancock	14,853	32.00	56.00	75	492,700	800,700
Hardin	13,477	44.41	56.00	26	598,500	734,712
Harrison	13,500	60.55	60.55		817,452	817,452
Henry	9,558	72.47	72.47		692,132	692,132
Howard	15,537	48.20	56.00		735,200	854,392
Humboldt	9,341	52.07	56.00	8	486,440	528,066
Ia	16,664	44.49	56.00	26	474,444	597,184
Iowa	16,132	56.54	56.54		913,222	913,222
Jackson	18,067	32.91	56.00	6	596,806	1,012,092
Jasper	16,180	61.13	61.13		980,102	980,102
Jefferson	8,730	47.75	56.00	17	415,337	580,800
Johnson	17,835	61.23	61.23		1,066,136	1,066,136
Jones	17,085	56.55	56.55		966,198	966,198
Keeok	12,825	74.07	74.07		950,806	950,806
Kossuth	21,000	52.92	56.00		1,115,598	1,170,000
Law	10,307	60.00	60.00		630,440	630,440
Lincoln	19,578	66.65	66.65		1,292,722	1,292,722
Louis	7,071	78.40	78.40		560,668	560,668
Lucas	9,398	56.00	56.00		525,446	525,446

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyons	14,002	56.40	56.40		794,404	794,404
Madison	11,861	65.30	65.30		774,627	774,627
Mahaska	12,402	53.74	56.00		725,944	732,212
Marion	11,745	60.21	60.21	4	707,150	707,150
Marshall	14,194	57.43	57.43		815,122	815,122
Miss	8,138	64.07	64.07		520,240	520,240
Missillipi	13,225	47.90	56.00	17	657,400	768,600
Monroe	11,784	39.28	56.00	43	462,880	650,904
Montgomery	8,274	52.18	56.00	7	431,754	463,244
Montgomery	9,000	48.24	56.00	16	434,106	504,000
Muscatine	10,209	66.18	66.18		675,658	675,658
O'Brien	15,607	60.21	60.21		930,700	930,700
Oceola	9,851	45.74	56.00	22	450,653	551,656
Page	12,995	49.18	56.00	14	639,140	727,720
Palo Alto	11,555	53.00	56.00	6	616,711	647,080
Plymouth	21,734	47.84	56.00	17	1,030,456	1,216,544
Pocahontas	10,264	49.18	56.00	14	504,780	574,784
Polk	12,025	75.90	75.90		913,851	913,851
Polk	17,672	70.00	70.00		1,478,200	1,478,200
Pottawattamie	14,106	52.29	56.00		737,568	790,030
Ringgold	11,177	57.87	57.87		646,856	646,856
Sac	18,474	31.80	56.00	8	803,002	866,544
Scott	16,461	60.63	60.63		994,436	994,436
Shellsburg	17,318	44.00	56.00	27	762,580	900,808
Sioux	21,795	56.87	56.87		1,283,221	1,283,221
Story	11,296	52.28	56.00	5	601,380	627,016
Tama	18,748	73.72	73.72		1,385,138	1,385,138
Taylor	10,294	60.73	60.73		625,234	625,234
Union	9,767	59.95	59.95		585,480	585,480
Van Buren	9,722	45.52	56.00	15	471,680	544,422
Wapello	9,088	58.42	58.42		530,804	530,804
Warren	13,274	60.12	60.12		798,016	798,016
Washington	12,980	49.24	56.00	14	641,096	727,284
Wayne	11,200	65.43	65.43		736,855	736,855
Webster	13,422	52.92	56.00	4	724,241	752,192
Winnebago	12,719	50.70	56.00	10	644,744	717,264
Winnebago	74,139	56.00	56.00		1,353,620	1,353,620
Woodbury	15,617	60.13	60.13		939,120	939,120
Worth	13,102	48.60	56.00	15	646,498	736,512
Wright	12,446	49.80	56.00	37	597,846	696,276
Total	1,397,546	\$56.10			\$76,827,361	\$80,700,672

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART XI—STEERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	5,340	\$ 38.06	\$ 40.00	5	203,560	213,960
Albany.....	4,099	35.23	40.00	13	144,060	166,360
Albemarle.....	7,007	32.83	40.00	22	232,016	280,560
Appomattox.....	3,242	39.87	39.87		129,362	129,362
Audubon.....	5,871	38.71	40.00		146,004	162,400
Benton.....	7,212	43.34	43.34	5	313,568	321,568
Black Hawk.....	5,064	39.06	40.00	33	199,016	202,560
Boone.....	3,967	35.00	40.00	14	134,845	146,080
Bremer.....	5,030	40.35	40.85		101,730	107,720
Buchanan.....	5,848	36.88	40.00	9	197,540	201,720
Buena Vista.....	4,735	40.45	40.45		191,554	191,554
Butler.....	3,303	35.33	40.00		108,800	108,800
Calhoun.....	2,660	40.85	40.85	13	108,800	122,960
Carroll.....	5,247	41.21	41.21		216,208	216,208
Cass.....	4,732	39.75	39.75		188,109	188,109
Cedar.....	6,062	45.30	45.30		276,204	276,204
Cerro Gordo.....	5,031	32.27	40.00	34	163,372	203,540
Cherokee.....	7,620	32.57	40.00	23	245,876	300,008
Chickasaw.....	5,533	40.10	40.10		220,806	220,806
Clarke.....	4,139	32.39	40.00	33	130,771	168,756
Clay.....	6,099	40.00	40.00		245,854	245,854
Clayton.....	4,736	35.05	40.00	11	168,354	204,000
Clinton.....	8,604	33.20	40.00	20	286,702	346,560
Crawford.....	6,803	41.00	41.00		279,533	279,533
Dallas.....	4,907	40.55	40.55		203,400	203,400
Davis.....	4,119	44.19	44.19		144,710	144,710
DeSoto.....	2,947	36.12	40.00	11	106,432	117,880
Delaware.....	4,463	33.58	40.00	19	149,848	178,320
Des Moines.....	4,528	45.38	45.38		204,543	204,543
Dickinson.....	2,364	39.80	39.80		134,304	134,304
Dubuque.....	4,856	40.27	40.27		195,523	195,523
Emmet.....	2,274	35.83	40.00	12	117,304	136,560
Fayette.....	7,630	36.02	40.00	11	274,368	302,560
Floyd.....	5,037	32.14	40.00	24	160,807	207,480
Franklin.....	5,732	32.75	40.00	22	187,739	229,580
Frederick.....	3,905	34.08	40.00	15	146,000	177,112
Greene.....	3,590	32.24	40.00	24	106,088	131,800
Grundy.....	5,014	32.51	40.00	22	164,003	206,560
Guthrie.....	4,738	40.00	40.00		195,322	195,322
Hamilton.....	4,458	32.58	40.00	23	145,240	178,320
Hancock.....	5,379	34.00	40.00	67	189,328	251,190
Hardin.....	4,528	38.80	40.00	29	135,506	175,756
Harrison.....	2,771	39.90	39.90		110,560	110,560
Henry.....	4,172	51.78	51.78		216,024	216,024
Howard.....	4,081	31.50	40.00	25	134,060	166,560
Humboldt.....	3,333	32.89	40.00	11	115,000	126,560
Iowa.....	3,978	34.96	40.00	14	137,404	155,120
Jackson.....	5,790	36.37	40.00	10	191,480	209,440
Jasper.....	7,870	38.37	40.00	8	213,304	229,560
Jefferson.....	6,944	45.00	45.00		313,004	313,004
Johnson.....	4,416	38.35	40.00	5	160,000	166,560
Jones.....	2,098	44.49	44.49		255,576	255,576
Knox.....	7,847	38.24	40.00	5	300,668	313,800
Kossuth.....	4,893	46.91	46.91		190,772	190,772
Lac.....	8,547	35.86	40.00	23	299,516	357,560
Lake.....	2,801	41.46	41.46		117,000	117,000
Linn.....	7,180	41.04	41.04		294,664	294,664
Louis.....	2,096	55.07	55.07		161,112	161,112
Lucas.....	3,230	39.75	39.75		128,340	128,340

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	4,222	35.00	40.00	11	151,624	168,580
Madison.....	4,997	45.12	45.12		225,465	225,465
Manassas.....	2,982	40.90	40.50		121,900	123,460
Marion.....	4,540	37.10	40.00		161,414	172,000
Marshall.....	4,507	36.02	40.00	11	162,208	180,280
Mills.....	3,250	35.49	40.00	13	115,322	130,700
Mineral.....	5,530	36.05	40.00	11	227,248	252,120
Monroe.....	3,027	38.70	40.00	29	138,008	168,008
Montgomery.....	3,380	40.74	40.75		133,556	133,556
Muscatine.....	3,808	32.22	40.00	24	123,628	152,440
O'Brien.....	3,082	39.72	39.72		104,792	104,792
Oswego.....	4,801	39.82	39.82		183,566	183,566
Page.....	3,593	31.88	40.00	25	104,048	144,792
Palo Alto.....	5,917	41.34	41.24		244,048	244,048
Pemiscot.....	4,465	36.02	40.00	11	159,106	176,000
Plymouth.....	7,441	27.99	40.00	43	208,304	297,640
Polk.....	2,969	21.90	40.00	25	94,620	118,640
Pottawattamie.....	2,110	36.40	40.00	10	63,739	69,400
Poweshock.....	7,186	45.00	45.00		323,348	323,348
Ringgold.....	5,201	36.80	40.00	9	198,370	215,660
Scott.....	3,062	36.93	40.00	8	114,824	147,720
See.....	4,881	40.00	40.00		150,144	150,144
Shelby.....	2,605	21.10	40.00	29	112,114	144,720
Stark.....	3,004	35.75	40.00	12	143,900	160,160
Story.....	4,066	32.85	40.00	22	167,109	207,840
Tama.....	4,100	36.09	40.00	10	152,664	166,400
Taylor.....	7,620	37.81	40.00	6	284,383	300,800
Van Buren.....	3,615	38.40	40.00	3	132,566	145,400
Union.....	5,411	38.89	40.00	3	126,824	136,440
Wapello.....	2,484	36.03	40.00	11	89,504	99,360
Warren.....	1,950	35.32	40.00	4	61,981	64,360
Washington.....	4,607	40.14	40.14		188,540	188,540
Wayne.....	5,992	38.50	40.00	4	229,694	239,480
Webster.....	4,917	40.34	40.34		198,375	198,375
Winnebago.....	2,904	37.72	40.00	6	123,100	130,560
Winneshiek.....	3,776	38.80	40.00	11	166,774	181,040
Woodbury.....	7,006	39.05	40.00	11	277,481	307,840
Worth.....	4,310	40.25	40.25		230,002	230,002
Right.....	4,080	37.79	40.00	44	113,811	172,400
Total.....	478,220	\$ 37.22			\$ 17,611,003	\$ 19,314,779



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

PART XII—STEERS TWO YEARS OLD.

COUNTIES	Number	Reported actual value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	1,711	\$ 59.21	\$ 59.21		\$ 101,400	\$ 101,400
Adams.....	2,009	46.13	56.00	21	92,080	112,528
Adamsaw.....	2,359	52.22	56.00	7	123,196	132,104
Appanoose.....	2,411	51.86	56.00	8	125,029	136,096
Arden.....	806	48.42	56.00	16	39,022	45,136
Benton.....	3,372	64.01	64.01		215,848	215,848
Black Hawk.....	2,683	41.69	56.00	36	113,118	150,248
Boone.....	1,036	55.90	56.00	2	58,080	58,080
Bremer.....	1,455	55.71	56.00	1	81,068	81,068
Buchanan.....	2,801	53.62	56.00	4	150,212	156,556
Buena Vista.....	1,707	60.29	60.29		102,916	102,916
Butler.....	1,820	54.19	56.00	4	98,468	101,320
Calhoun.....	425	65.39	56.00		27,422	24,422
Carroll.....	1,023	53.35	56.00	7	53,502	57,286
Cass.....	1,297	55.76	56.00		67,302	67,302
Cedar.....	2,161	67.12	67.12		145,072	145,072
Cerro Gordo.....	1,902	44.47	56.00	26	84,582	106,512
Cherokee.....	2,125	48.47	56.00	16	101,956	119,000
Chickasaw.....	2,214	56.00	56.00		123,055	123,055
Clarke.....	2,411	41.97	56.00	37	100,058	138,056
Clay.....	3,293	50.00	56.00	2	181,748	184,406
Clayton.....	2,190	44.75	56.00	25	98,050	122,640
Clinton.....	3,488	50.00	56.00	14	173,318	212,328
Crawford.....	2,109	49.79	56.00	13	107,400	130,904
Dallas.....	2,163	57.25	57.25		123,832	123,832
Davis.....	2,303	62.04	62.04		146,287	146,287
DeWitt.....	2,306	53.02	56.00	5	125,450	132,460
Delaware.....	1,689	53.18	56.00	5	89,832	94,284
Des Moines.....	967	66.33	66.33		63,478	63,478
Dickinson.....	3,080	61.30	61.30		189,548	189,548
Dubuque.....	3,068	56.01	56.01		170,178	170,178
Emmet.....	1,614	54.79	56.00	2	88,434	90,284
Fayette.....	2,161	47.81	56.00	17	100,400	117,400
Floyd.....	2,240	43.98	56.00	27	96,511	125,440
Franklin.....	2,556	51.10	56.00	10	130,617	143,126
Frederick.....	1,596	47.87	56.00	17	76,556	88,136
Greene.....	1,392	48.22	56.00	16	67,122	77,602
Grundy.....	3,053	47.47	56.00	18	144,626	170,969
Guthrie.....	2,449	55.00	56.00	2	137,144	137,144
Hamilton.....	2,174	51.87	56.00	8	112,770	121,744
Hancock.....	1,447	35.00	56.00	60	51,620	81,080
Hardin.....	1,378	37.00	56.00	51	51,000	77,196
Harrison.....	879	59.84	59.84		52,804	52,804
Henry.....	1,648	74.92	74.92		123,460	123,460
Howard.....	1,713	47.78	56.00	17	81,856	96,276
Humboldt.....	1,206	52.16	56.00	7	62,908	67,528
Ia.....	1,264	55.46	56.00		70,112	70,112
Iowa.....	1,945	49.94	56.00	12	97,136	108,220
Jackson.....	2,647	56.77	56.77		220,804	220,804
Jasper.....	3,107	53.84	56.00		167,288	173,962
Jefferson.....	1,805	47.80	56.00	17	86,480	101,080
Johnson.....	1,814	61.73	61.73		111,794	111,794
Jones.....	2,462	66.73	66.73		209,856	209,856
Keokuk.....	1,247	68.30	68.30		85,066	85,066
Keosau.....	3,075	47.44	56.00	18	147,880	173,320
Lac.....	2,271	66.60	66.60		121,620	121,620
Linn.....	3,658	64.87	64.87		237,302	237,302
Louis.....	830	60.51	60.51		57,006	57,006
Lucas.....	1,631	56.56	56.56		92,256	92,256

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	1,971	47.70	56.00	17	94,084	110,376
Madison.....	2,729	50.98	50.98		160,150	160,150
Madison.....	1,073	53.08	56.00	6	57,070	60,240
Marion.....	2,043	48.23	56.00	16	98,544	114,408
Marshall.....	1,251	48.98	56.00	14	60,234	72,236
McDonald.....	634	56.63	56.63		37,048	37,048
McDonald.....	2,927	49.24	56.00	14	144,130	163,912
Monroe.....	645	49.01	56.00	40	32,808	36,190
Montgomery.....	2,023	54.12	56.00	3	109,496	111,588
Muscatine.....	1,503	46.70	56.00	20	70,204	84,108
O'Brien.....	2,070	55.41	56.00		114,704	114,704
O'Brien.....	2,948	60.02	60.02		122,806	122,806
O'Brien.....	934	40.20	56.00	39	37,550	52,494
O'Brien.....	1,375	55.02	56.00	13	73,648	75,648
O'Brien.....	1,702	50.00	56.00	12	87,764	98,672
O'Brien.....	1,629	39.57	56.00	41	64,030	81,224
O'Brien.....	763	44.00	56.00	27	33,608	42,728
O'Brien.....	897	57.20	57.20		52,222	52,222
O'Brien.....	1,943	59.00	59.00		96,176	96,176
O'Brien.....	2,882	48.19	56.00	16	138,840	161,260
O'Brien.....	1,812	52.41	56.00	7	95,000	101,528
O'Brien.....	1,128	56.22	56.22		63,108	63,108
O'Brien.....	833	49.23	56.00	14	43,053	52,518
O'Brien.....	746	47.00	56.00	19	34,058	41,776
O'Brien.....	2,033	40.27	56.00	29	81,867	113,848
O'Brien.....	1,738	47.22	56.00	19	82,056	97,328
O'Brien.....	2,719	54.85	56.00	2	149,150	152,264
O'Brien.....	1,408	55.81	56.00		78,383	78,383
O'Brien.....	1,713	54.70	56.00		93,609	95,928
O'Brien.....	973	47.54	56.00	18	46,352	54,000
O'Brien.....	686	50.10	56.00	12	34,371	38,410
O'Brien.....	2,701	60.36	60.36		187,344	187,344
O'Brien.....	2,940	50.20	56.00	10	162,004	162,004
O'Brien.....	2,431	61.02	56.00		125,060	125,060
O'Brien.....	2,605	51.47	56.00	9	51,200	55,720
O'Brien.....	1,060	45.46	56.00	20	46,338	56,666
O'Brien.....	2,033	52.15	56.00	7	106,370	114,154
O'Brien.....	2,173	50.04	50.04		128,300	128,300
O'Brien.....	1,584	43.30	56.00	29	85,976	111,104
O'Brien.....	1,225	39.15	56.00	43	47,963	68,600
Total.....	190,341	\$ 52.00			\$ 10,063,919	\$ 10,229,445

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

PART XIII—STEERS THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	113	\$ 57.40	\$ 68.00	19	\$ 6,476	\$ 7,684
Adams	221	49.00	68.00	39	10,840	15,028
Adams	198	60.85	68.00	12	19,254	11,424
Appanoose	160	62.08	68.00	9	9,922	6
Audubon	1	66.00	68.00	21	56	6
Benton	58	89.49	80.42	10	4,968	4,968
Black Hawk	96	61.33	68.00	11	5,318	5,329
Bloom	3	60.00	68.00	13	180	304
Brewer	39	84.36	84.25	0	2,528	2,528
Buchanan	47	85.26	85.26	0	4,286	4,286
Bureau	33	97.00	97.00	0	3,230	3,230
Butler	71	76.00	76.00	0	5,366	5,366
Calhoun	2	60.00	68.00	13	120	120
Carroll	8	36.50	68.00	20	432	544
Cass	18	60.80	68.00	12	1,096	1,234
Cedar	8	80.00	80.00	0	640	640
Cerro Gordo	25	54.70	68.00	24	1,368	1,790
Cherokee	25	64.16	68.00	6	1,604	1,760
Chickasaw	61	74.82	74.82	0	4,552	4,552
Clarke	174	55.16	68.00	23	9,596	11,832
Clay	144	76.00	76.00	0	4,478	4,478
Clayton	135	52.80	68.00	29	7,128	9,180
Clinton	60	60.33	68.00	13	3,620	4,660
Crawford	60	64.50	68.00	5	3,870	4,764
Dallas	92	79.96	79.96	0	7,356	7,356
Davis	103	65.51	71.05	8	2,700	2,700
Decatur	72	45.62	68.00	49	3,308	4,896
Des Moines	9	61.11	68.00	11	520	612
Dickinson	71	80.00	80.00	0	5,661	5,661
Dubuque	58	70.65	70.65	0	4,068	4,068
Emmet	50	78.65	78.65	0	3,922	3,922
Fayette	130	59.49	68.00	15	7,728	8,190
Floyd	14	49.03	68.00	37	2,184	2,992
Franklin	24	65.83	68.00	3	1,580	1,632
Fremont						
Greene	26	56.77	68.00	20	1,476	1,768
Guthrie	105	76.00	76.00	0	7,722	7,722
Hamilton	104	62.22	68.00	8	6,544	7,072
Hancock	46	45.00	68.00	51	1,960	3,128
Hardin	18	48.22	68.00	41	868	1,224
Harrison	3	70.00	70.00	0	140	140
Henry	18	111.30	111.30	0	2,000	2,000
Howard	43	70.97	70.97	0	3,032	3,032
Humboldt	23	64.17	68.00	6	1,476	1,594
Ia	76	76.00	76.00	0	76	76
Iowa	148	60.17	68.00	13	8,904	10,964
Jackson	303	80.73	80.73	0	24,494	24,494
Jasper	65	65.50	68.00	4	4,264	4,488
Jefferson	14	122.10	122.10	0	1,710	1,710
Johnson	8	71.37	71.37	0	571	571
Jones	245	79.70	79.70	0	19,528	19,528
Keokuk	49	88.32	88.32	0	4,332	4,332
Kossuth	317	62.64	68.00	9	19,800	21,306
Lee	4	75.00	75.00	0	300	300
Linn						
Louis	17	72.00	72.00	0	1,234	1,234
Lucas	68	61.40	68.00	11	4,178	4,624

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon	128	71.60	72.60	1	9,288	9,288
Madison	125	75.00	75.00	0	9,375	9,375
Mahaska	70	57.14	68.00	20	4,000	4,760
Marion	21	39.43	68.00	14	1,248	1,428
Marshall	213	60.00	68.00	13	1,920	2,170
Mills	328	90.00	90.00	0	2,520	2,520
Monroe	97	61.67	68.00	10	5,982	6,506
Montgomery	16	67.75	68.00	34	812	1,088
Morgan	7	117.43	117.42	0	822	822
Muscatine	12	53.00	68.00	28	636	816
Nemaha	25	71.20	71.20	0	1,780	1,780
O'Brien	44	75.57	75.57	0	7,104	7,104
Oceola	54	60.00	68.00	13	3,240	3,672
Page	15	62.00	62.00	0	1,404	1,404
Palo Alto	20	67.00	68.00	1	1,336	1,336
Plymouth	79	47.39	68.00	43	3,744	5,372
Pocahontas	53	54.72	68.00	24	2,904	3,904
Polk	1	60.00	68.00	13	60	68
Pottawattamie	83	59.00	68.00	15	4,884	5,644
Poweshock	93	69.55	68.00	12	5,622	6,224
Ringgold	62	74.89	74.89	0	4,504	4,504
Saunders	2	72.00	72.00	0	144	144
Scott	2	60.00	68.00	13	120	136
Sevier	2	60.00	68.00	13	120	136
Shelby	40	60.59	68.00	12	2,887	3,128
Sioux	65	59.81	68.00	14	3,888	4,420
Story	17	61.76	68.00	7	1,064	1,156
Tama	9	88.00	88.00	0	792	792
Taylor	45	69.49	69.49	0	3,124	3,124
Union	5	51.20	68.00	33	256	240
Van Buren	1	64.00	68.00	6	64	68
Wapello	153	69.36	69.36	0	10,612	10,612
Washington	127	61.57	68.00	10	8,430	9,216
Wayne	60	62.00	68.00	7	3,716	4,080
Webster	89	54.23	68.00	24	4,860	6,032
Winnebago	89	52.07	68.00	29	4,688	6,032
Winnebago	48	71.60	71.60	0	3,436	3,436
Woodbury	41	79.13	79.13	0	9,888	9,888
Wright	118	57.83	68.00	18	6,874	8,024
Worth	113	49.00	68.00	20	5,536	7,084
Total	6,768	\$ 66.02			\$ 446,813	\$ 486,990



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

## PART XIV—BULLS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	1,145	\$ 66.19	\$ 72.00	9	75,784	82,440
Adams.....	648	74.51	71.61		48,349	48,349
Adair.....	1,073	68.96	72.00	5	73,996	77,556
Appanoose.....	637	65.19	72.00	11	41,529	45,861
Audubon.....	1,048	81.05	81.95		85,892	85,892
Benton.....	1,514	81.77	81.77		123,738	123,738
Black Hawk.....	1,317	61.68	72.00	17	81,868	94,421
Boone.....	900	75.00	75.00		67,500	67,500
Bremer.....	1,378	65.81	72.00	9	90,660	96,216
Buchanan.....	1,129	75.32	75.32		86,332	86,332
Buena Vista.....	1,139	77.60	77.60		88,436	88,436
Butler.....	1,346	66.87	72.00	8	90,712	97,128
Calhoun.....	861	65.49	72.00	10	57,066	62,412
Carroll.....	1,199	66.65	72.00	8	79,716	86,328
Cass.....	1,165	67.44	72.00	7	78,572	83,880
Cedar.....	1,314	69.57	69.57		119,012	119,012
Cerro Gordo.....	1,201	67.58	72.00	35	66,914	86,471
Cherokee.....	1,080	77.10	77.10		83,264	83,264
Chickasaw.....	1,083	72.12	72.12		79,102	79,102
Clarke.....	564	65.71	72.00	10	37,061	40,668
Clay.....	974	69.20	72.00	4	67,507	70,128
Clayton.....	1,745	62.71	72.00	15	100,442	125,640
Clinton.....	1,057	83.20	72.00	13	84,537	95,441
Crawford.....	1,416	67.18	67.18		123,445	123,445
Dallas.....	745	74.51	74.51		50,508	50,508
Davis.....	408	79.76	79.76		32,541	32,541
Decatur.....	603	61.63	72.00	17	41,416	47,146
Delaware.....	1,378	69.50	72.00	4	95,808	99,716
Des Moines.....	514	75.24	75.24		38,064	38,064
Dickinson.....	1,129	64.50	72.00	12	72,253	81,203
Dubuque.....	1,369	67.57	72.00	7	85,749	91,308
Emmet.....	580	77.42	77.42		45,426	45,426
Fayette.....	1,418	68.76	72.00	3	115,696	118,696
Floyd.....	1,019	57.43	72.00	25	56,522	73,366
Franklin.....	1,170	66.53	72.00	8	77,847	84,240
Freemont.....	520	66.44	72.00	5	38,380	43,180
Greene.....	1,129	62.17	72.00	16	48,748	56,448
Grundy.....	1,213	73.48	73.48		91,576	91,576
Guthrie.....	802	72.65	72.65		64,276	64,276
Hamilton.....	1,053	68.00	72.00	5	59,444	63,056
Hancock.....	1,100	44.00	72.00	64	51,900	84,196
Hardin.....	1,341	59.00	72.00	22	73,390	86,252
Harmon.....	947	64.51	72.00	12	61,004	68,104
Henry.....	467	119.59	119.59		55,808	55,808
Howard.....	1,061	53.62	72.00	34	56,892	76,292
Humboldt.....	760	82.38	82.38		62,612	62,612
Ia.....	863	68.28	72.00	6	60,314	63,524
Iowa.....	1,116	73.04	73.04		81,530	81,530
Jackson.....	1,127	66.19	72.00	9	76,482	82,304
Jasper.....	1,129	61.49	61.49		81,428	81,428
Jefferson.....	524	62.00	72.00	16	29,466	37,728
Johnson.....	1,234	64.20	72.00	12	89,254	98,848
Jones.....	1,129	74.55	74.55		84,178	84,178
Keokuk.....	806	89.55	89.55		77,566	77,566
Kossuth.....	1,908	69.40	72.00	4	115,700	120,096
Lee.....	623	75.11	75.11		47,544	47,544
Lincoln.....	1,206	72.52	72.52		90,139	90,139
Louis.....	483	84.80	84.80		49,904	49,904
Lucas.....	597	68.10	72.00	6	40,654	43,984

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	1,202	80.00	80.00		96,021	96,021
Madison.....	733	86.92	82.92		65,910	65,910
Malaska.....	847	62.18	72.00	16	52,674	60,384
Marion.....	649	77.02	77.02		49,988	49,988
Marshall.....	1,062	74.42	74.42		79,034	79,034
May.....	539	84.29	84.29		45,432	45,432
McDonald.....	968	61.25	72.00	18	61,133	71,856
Monona.....	829	65.98	72.00	9	54,112	59,049
Monroe.....	431	65.47	72.00	10	28,218	31,025
Montgomery.....	487	72.94	72.94		48,728	48,728
Muscatine.....	706	82.93	82.93		56,592	56,592
Muskegon.....	1,256	77.17	77.17		96,022	96,022
O'Brien.....	830	80.84	80.84		66,358	66,358
O'Brien.....	960	67.38	72.00	7	66,716	71,280
Palo Alto.....	923	54.00	72.00	33	50,256	66,432
Plymouth.....	1,063	62.36	72.00	14	106,304	113,976
Pocahontas.....	933	46.00	72.00	57	42,974	67,176
Polk.....	673	70.00	72.00	3	47,092	48,436
Pottawattamie.....	1,539	100.00	100.00		132,968	132,968
Poweshock.....	1,063	69.54	72.00	4	75,312	77,976
Ringgold.....	795	73.60	73.60		58,511	58,511
Sac.....	1,183	72.25	72.25		85,480	85,480
Scott.....	1,216	78.82	78.82		103,421	103,421
Shelby.....	1,311	78.00	78.00		107,389	107,389
Sioux.....	1,772	75.12	75.12		133,118	133,118
Story.....	932	65.00	72.00	9	61,520	67,176
Tama.....	1,524	56.69	56.69		145,834	145,834
Taylor.....	744	66.08	72.00	9	49,109	53,599
Union.....	676	70.48	72.00	2	47,544	48,672
Van Buren.....	962	81.74	81.74		47,580	47,580
Wapello.....	526	50.64	72.00	31	31,370	37,872
Warren.....	850	59.72	72.00	21	50,700	61,200
Washington.....	801	61.22	72.00	18	49,676	57,672
Wayne.....	719	85.25	85.25		61,300	61,300
Webster.....	1,194	67.18	72.00	7	73,947	79,488
Winnebago.....	947	61.34	72.00	17	56,900	66,140
Winneshiek.....	1,640	67.48	72.00	7	110,671	118,060
Woodbury.....	1,086	69.15	72.00	4	75,102	78,192
Worth.....	1,003	45.95	72.00	58	45,980	72,216
Wright.....	1,067	48.95	72.00	47	53,597	78,264
Total.....	99,122	\$ 70.58			\$ 6,096,188	\$ 7,487,196

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

PART XV—CATTLE OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	32,961	\$ 47.68	\$ 50.13	\$ 1,568,700	\$ 1,640,416
Adams	34,088	43.03	45.41	1,556,703	1,559,356
Albany	41,986	42.00	47.84	1,783,480	2,008,744
Appanoose	21,794	48.33	56.11	1,053,487	1,092,256
Ashtabula	25,722	46.07	48.01	1,225,425	1,279,106
Benton	47,321	59.27	59.27	2,809,966	2,809,966
Black Hawk	40,085	47.68	50.69	1,969,322	2,032,180
Boone	27,083	49.13	51.69	1,390,236	1,431,480
Bremet	25,564	49.33	49.69	1,755,124	1,761,944
Buchanan	36,700	52.36	52.59	1,926,402	1,949,728
Buena Vista	34,028	51.67	51.69	1,736,936	1,766,354
Butler	27,349	49.75	50.41	1,850,116	1,866,871
Calhoun	21,949	53.28	53.87	1,160,426	1,182,524
Carroll	39,430	49.46	50.27	1,731,468	1,781,250
Cedar	20,563	51.49	51.99	1,567,672	1,596,074
Cass	42,791	64.77	64.77	2,771,928	2,771,928
Cerro Gordo	37,440	48.00	52.57	1,736,888	1,968,288
Cherokee	40,616	46.17	52.29	1,889,474	2,143,944
Chickasaw	36,556	47.58	47.58	1,746,548	1,746,548
Clarke	39,130	43.00	50.06	1,607,787	1,867,808
Clay	36,950	48.39	50.81	1,784,398	1,877,628
Clayton	27,781	47.74	49.27	1,275,132	1,366,546
Clinton	46,964	47.12	51.68	2,353,129	2,580,660
Crawford	49,711	56.60	56.99	2,818,256	2,932,558
Dallas	31,090	56.70	57.99	1,796,861	1,906,861
Davis	26,780	57.33	57.33	1,191,610	1,191,610
Decatur	27,746	49.24	51.09	1,053,948	1,162,364
Delaware	39,421	43.56	49.49	1,717,802	1,948,284
Des Moines	31,618	62.92	62.92	1,822,286	1,822,286
Dickinson	21,394	52.10	52.17	1,115,437	1,116,146
Dubuque	40,443	49.61	49.14	1,967,000	1,967,019
Emmet	25,618	47.64	49.27	1,066,244	1,075,473
Fayette	54,031	46.79	49.20	2,628,268	2,695,532
Floyd	34,467	41.78	49.84	1,440,020	1,717,840
Franklin	51,665	49.42	51.91	2,629,870	2,829,870
Fremont	22,705	46.41	52.38	1,052,924	1,180,320
Greene	36,512	44.70	50.60	1,185,148	1,344,136
Grundy	36,228	46.97	50.60	1,058,806	1,333,338
Guthrie	31,968	50.49	50.37	1,615,722	1,618,170
Hamilton	39,444	43.73	51.29	1,587,517	1,930,740
Hancock	32,840	39.00	49.44	961,467	1,624,134
Hardin	33,337	39.73	51.79	1,254,488	1,736,696
Harrison	36,646	52.84	55.80	1,619,632	1,710,188
Henry	23,291	67.05	67.05	1,550,972	1,559,972
Howard	32,175	49.38	48.18	1,395,548	1,398,960
Humboldt	23,956	48.24	52.83	1,156,776	1,396,794
Iowa	26,745	47.67	52.57	1,418,080	1,563,696
Jackson	49,726	51.88	52.08	2,115,482	2,162,384
Jasper	45,704	46.23	50.08	2,304,338	2,389,002
Jefferson	44,070	58.64	58.79	2,684,068	2,691,528
Johnson	21,274	45.77	50.84	973,701	1,081,795
Jones	41,384	55.93	55.93	2,391,590	2,391,124
Knox	46,321	56.48	56.96	2,348,612	2,379,848
Kossuth	29,469	64.79	64.79	1,932,340	1,932,340
Kossuth	29,327	47.36	50.79	1,555,592	1,760,823
Lee	22,335	54.00	54.05	1,392,123	1,392,123
Lincoln	46,962	58.33	58.33	2,735,587	2,735,587
Louis	18,884	70.85	70.85	1,328,002	1,328,002
Lucas	21,045	50.68	51.28	1,006,320	1,069,230

## COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Lyon	21,307	46.80	49.01	1,466,819	1,534,431
Madison	29,678	61.29	61.29	1,818,991	1,818,991
Mahaska	28,291	56.17	52.08	1,418,126	1,471,828
Marion	26,753	52.65	55.10	1,392,094	1,620,734
Marshall	33,256	55.24	56.01	1,947,468	1,974,668
Mills	21,592	54.61	57.36	1,179,240	1,239,204
Mississippi	36,999	72.89	49.65	1,000,583	1,814,960
Mitchell	27,868	58.11	51.95	1,066,828	1,444,744
Monroe	18,907	48.73	50.57	922,580	961,126
Montgomery	23,935	44.38	51.80	1,054,266	1,229,866
Muscatine	26,437	57.27	57.27	1,514,134	1,514,134
Muscatine	37,902	52.46	52.46	1,988,400	1,988,400
Muscatine	31,766	46.34	50.11	1,491,002	1,592,860
Nebraska	22,232	41.00	50.18	1,345,965	1,466,002
Nebraska	55,314	46.26	51.28	2,226,984	2,538,004
Nebraska	25,777	44.80	51.74	1,065,190	1,254,398
Nebraska	26,864	44.43	52.32	1,177,502	1,716,534
Nebraska	27,286	61.00	62.29	3,400,286	3,625,898
Nebraska	37,302	48.88	51.00	1,827,199	1,958,777
Nebraska	25,501	52.30	52.96	1,331,287	1,450,711
Nebraska	35,078	49.78	51.98	1,746,184	1,869,636
Nebraska	34,902	50.67	53.76	1,778,724	1,876,006
Nebraska	38,756	43.93	52.85	1,702,994	2,067,854
Nebraska	55,609	50.09	52.15	2,528,800	2,954,260
Nebraska	39,549	51.46	53.64	1,556,968	1,822,680
Nebraska	49,398	57.03	58.09	2,869,823	2,961,986
Nebraska	24,565	52.27	52.90	1,373,388	1,380,157
Nebraska	23,294	51.29	51.80	1,196,349	1,208,926
Nebraska	19,564	46.16	50.85	904,088	1,005,028
Nebraska	17,198	51.60	52.40	874,100	886,540
Nebraska	39,841	55.04	53.27	1,697,420	1,707,880
Nebraska	34,215	53.84	55.12	1,773,821	1,889,155
Nebraska	36,052	54.70	54.68	1,412,248	1,424,595
Nebraska	48,955	51.18	52.74	1,856,874	1,917,717
Nebraska	27,064	41.21	49.15	1,116,312	1,331,196
Nebraska	51,838	47.20	48.08	2,446,879	2,492,492
Nebraska	44,860	49.78	50.78	2,299,124	2,399,262
Nebraska	39,679	41.27	49.65	1,392,170	1,518,480
Nebraska	20,726	37.81	51.89	1,161,861	1,564,476

Total. 3,275,370 \$ 49.87 \$ 53.00 \$ 163,367,531 \$ 173,560,192



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920.

PART XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	35,900	\$ 16.20	\$ 16.30	—	\$ 580,812	\$ 589,532
Adams	31,155	15.00	16.00	7	467,335	500,000
Albany	15,660	15.66	15.66	—	245,500	245,500
Appanoose	11,328	17.34	17.34	—	196,511	196,511
Audubon	54,944	16.75	16.75	—	919,472	919,472
Benton	79,548	15.95	15.95	—	1,266,138	1,266,138
Black Hawk	56,830	12.25	16.00	31	694,816	909,250
Boone	45,223	19.00	16.00	60	859,230	723,900
Bremser	27,738	14.82	16.00	8	408,070	424,128
Buchanan	39,360	17.54	17.54	—	688,074	688,074
Buena Vista	79,326	10.57	16.00	51	1,028,949	1,269,216
Butler	42,805	12.29	16.00	31	526,700	625,960
Calhoun	41,671	17.81	17.81	—	741,430	741,430
Carroll	60,201	17.16	17.16	—	1,136,214	1,136,214
Cass	57,706	17.05	17.05	—	984,130	984,130
Cedar	74,219	17.79	17.79	—	1,320,324	1,320,324
Cerro Gordo	43,224	12.86	16.00	24	555,876	601,984
Cherokee	77,822	14.74	16.00	9	1,143,024	1,247,332
Chickasaw	25,290	19.50	19.50	—	505,762	505,762
Clackamaw	71,813	13.08	16.00	22	938,304	1,149,008
Clay	58,860	15.54	16.00	3	912,000	934,440
Clayton	48,285	20.48	20.48	—	981,400	981,400
Cleburne	15,960	15.60	15.60	—	249,000	249,000
Crawford	105,063	17.33	17.33	—	1,821,339	1,821,339
Dallas	168,301	12.25	16.00	31	2,044,004	2,644,004
Davis	15,960	19.74	19.74	—	314,617	314,617
Decatur	18,230	17.45	17.45	—	318,000	318,000
Delaware	67,870	16.00	16.00	—	1,085,920	1,085,920
Des Moines	25,277	17.75	17.75	—	448,600	448,600
Dickinson	29,909	15.80	15.80	—	473,603	473,603
Dubuque	35,003	18.30	18.30	—	640,879	640,879
Emmett	78,470	13.97	16.00	15	1,085,920	1,269,216
Fayette	45,205	15.80	16.00	15	705,128	726,230
Floyd	37,000	15.80	16.00	15	585,347	605,547
Franklin	60,579	16.33	16.33	—	989,206	989,206
Freemont	46,020	10.18	16.00	57	477,606	750,730
Greene	46,426	13.23	16.00	21	614,236	742,816
Grundy	48,640	9.94	16.00	61	485,502	778,336
Guthrie	41,800	10.50	16.00	50	439,000	698,000
Hamilton	62,921	13.37	16.00	30	841,942	1,096,796
Hancock	42,508	8.00	16.00	100	342,113	606,928
Hardin	54,568	11.70	16.00	37	648,078	872,508
Harrison	59,807	13.16	16.00	22	788,352	994,352
Henry	33,083	19.32	19.32	—	629,788	629,788
Howard	15,960	15.96	15.96	—	255,944	255,944
Humboldt	31,005	13.54	16.00	18	420,800	500,800
Ide	76,982	15.96	15.96	—	1,229,132	1,229,132
Iowa	66,280	14.26	16.00	12	950,312	1,196,312
Jackson	35,197	16.01	16.01	—	563,556	563,556
Jasper	87,914	15.03	16.00	7	1,321,098	1,406,614
Jefferson	24,155	15.50	16.00	3	376,102	396,440
Johnson	60,001	18.10	18.10	—	1,110,882	1,110,882
Jones	48,119	19.62	19.62	—	944,240	944,240
Knox	33,097	20.22	20.22	—	1,073,806	1,073,806
Kossuth	86,001	15.94	16.00	4	1,385,384	1,385,384
Lee	16,839	25.07	25.07	—	422,217	422,217
Lincoln	53,396	20.62	20.62	—	1,101,383	1,101,383
Louis	27,698	19.68	19.68	—	541,796	541,796
Lucas	15,740	14.57	16.00	10	223,946	267,840

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon	3,758	12.60	16.00	27	47,424	60,128
Madison	40,827	17.89	17.89	—	730,564	730,564
Mahaska	62,649	14.01	16.00	14	878,179	1,002,384
Marion	41,101	15.28	16.00	4	622,272	637,616
Marshall	60,324	17.56	17.56	—	1,060,430	1,060,430
Miller	42,976	13.45	16.00	19	578,348	687,616
Missile	39,015	16.09	16.09	—	627,942	627,942
Monroe	37,852	12.65	16.00	27	472,164	602,712
Montgomery	12,807	17.74	17.74	—	227,280	227,280
Muscatine	36,005	16.06	16.06	—	580,500	580,500
Muskegon	38,000	15.19	16.00	5	569,508	602,840
O'Brien	68,025	16.33	16.33	—	1,111,024	1,111,024
Oceola	47,081	13.88	16.00	15	640,702	760,128
Page	65,894	12.02	16.00	24	791,000	1,006,144
Palo Alto	39,750	12.00	16.00	33	476,874	626,000
Plymouth	132,129	12.04	16.00	33	1,483,280	1,970,094
Pocahontas	31,145	15.62	16.00	3	488,032	518,200
Polk	39,747	14.20	16.00	13	565,644	633,592
Pottawattamie	119,921	16.00	16.00	—	1,923,694	1,923,694
Ringgold	75,323	12.14	16.00	22	900,717	1,172,516
Russell	25,511	16.01	16.00	—	423,794	423,794
Sac	66,022	20.60	20.60	—	1,324,900	1,324,900
Scott	44,706	16.17	16.17	—	722,714	722,714
Shelby	64,549	16.00	16.00	—	1,041,254	1,041,254
Sioux	132,174	14.52	16.00	10	1,920,716	2,114,784
Story	51,154	14.18	16.00	13	725,820	818,464
Tama	72,734	16.35	16.35	—	1,180,184	1,180,184
Taylor	35,292	14.91	16.00	7	525,896	564,208
Union	26,452	14.62	16.00	9	380,855	423,232
Van Buren	18,815	14.22	16.00	7	280,780	301,040
Vernon	22,001	19.78	19.78	—	408,580	408,580
Warren	37,265	16.95	16.95	—	631,790	631,790
Washington	79,648	18.00	18.00	—	1,274,556	1,274,556
Wayne	31,945	14.60	16.00	9	462,106	503,130
Webster	43,415	18.35	18.35	—	796,743	796,743
Winnebago	35,463	13.20	16.00	20	471,592	567,496
Winchester	64,134	16.19	16.19	—	1,070,319	1,070,319
Woodbury	88,676	16.24	16.24	—	1,430,810	1,430,810
Worth	59,617	16.00	16.00	—	974,630	974,630
Wright	56,101	9.40	16.00	70	527,338	897,616

Total. 4,935,989 \$ 15.42 — \$ 76,100,174 \$ 82,522,604

TABLE NO. 13—ASSESSMENT OF LIVE SHEEP, 1920.

PART XVII—SHEEP OVER SIX MONTHS OLD

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	19,422	\$ 9.97	\$ 9.97		195,580	195,580
Adams	20,700	7.14	8.00	12	147,870	168,672
Adams	7,822	9.95	9.95		77,480	77,480
Appanoose	25,287	6.97	8.00	15	175,668	202,656
Audubon	4,817	8.53	8.53		41,092	41,092
Benton	9,976	9.40	9.40		95,700	95,700
Black Hawk	3,279	9.62	9.62		31,228	31,228
Bosque	3,802	10.09	10.09		38,000	38,000
Bremer	2,368	12.09	12.09		28,624	28,624
Buchanan	6,816	10.09	10.09		68,774	68,774
Buena Vista	5,684	9.63	9.63		54,481	54,481
Butler	4,998	11.47	11.47		57,340	57,340
Calhoun	3,213	9.06	9.06		31,060	31,060
Carroll	4,706	8.34	8.34		39,256	39,256
Cass	16,809	9.82	9.82		165,012	165,012
Cedar	12,576	11.13	11.13		131,132	131,132
Cerro Gordo	4,081	8.84	9.84		36,562	39,562
Cherokee	6,667	7.04	8.00	14	46,060	52,016
Chickasaw	3,942	10.00	10.00		39,439	39,439
Clarke	12,355	7.78	8.00	3	96,008	96,000
Clay	6,012	12.00	12.00		72,716	72,716
Clayton	7,163	11.62	11.62		83,246	83,246
Clinton	5,770	6.56	8.00	22	37,882	46,130
Crawford	4,702	8.00	8.00		38,000	38,000
Dallas	10,286	12.10	12.10		124,656	124,656
David	63,416	9.22	9.22		584,622	584,622
DeKalb	15,479	7.71	7.71		107,878	107,878
Delaware	5,688	9.71	9.71	4	55,228	57,528
Des Moines	5,746	10.00	10.00		57,458	57,458
Dickinson	4,678	9.50	9.50		44,628	44,628
Dubuque	12,111	12.11	12.11		145,122	145,122
Emmet	2,258	10.36	10.36		23,090	23,090
Fayette	3,079	11.49	11.49		35,884	35,884
Floyd	6,130	8.10	8.10		49,704	49,704
Franklin	12,538	7.46	8.00	7	93,586	100,304
Fremont	2,304	7.71	8.00		17,780	18,408
Greene	8,10	8.10	8.10		65,756	65,756
Grundy	3,467	8.72	8.72		30,256	30,256
Guthrie	9,979	12.00	12.00		119,748	119,748
Hamilton	8,15	8.15	8.15		39,710	39,710
Hancock	3,606	4.36	8.00	82	16,012	29,820
Hardin	6,205	8.12	8.12		50,864	50,864
Harrison	7,779	7.91	7.91		61,588	61,588
Henry	10,274	9.57	9.57		144,616	144,616
Howard	5,180	9.86	9.86		50,872	50,872
Humboldt	2,364	9.94	9.94		29,364	29,364
Ia	4,827	11.63	11.63		57,594	57,594
Iowa	7,630	7.86	8.00	2	60,004	61,000
Jackson	6,280	9.02	9.02		50,436	50,436
Jasper	19,693	10.78	10.78		206,136	206,136
Jefferson	16,929	6.00	8.00	33	108,378	135,432
Johnson	10,839	12.02	12.02		130,267	130,267
Josiah	10,008	10.08	10.08		100,008	100,008
Keokuk	12,781	11.15	11.15		142,500	142,500
Kossuth	5,786	10.63	10.63		58,228	58,228
Lake	20,610	8.50	8.50		200,645	200,645
Linn	9,043	10.73	10.73		97,028	97,028
Louis	3,008	12.30	12.30		37,378	37,378
Louis	16,004	9.21	9.21		152,628	152,628

## COUNTIES

	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon	21,480	9.63	9.63		214,760	214,760
Madison	22,900	7.63	8.00	5	175,476	180,768
Mahaska	22,161	7.88	8.00		188,708	161,288
Marion	12,251	9.18	9.18		112,528	112,528
Marshall	2,965	6.24	8.00		30,212	40,200
Mills	2,160	7.68	7.68	9	40,508	40,508
Minnehaha	526	7.09	8.00	13	6,592	7,408
Monroe	15,108	9.00	9.00		117,774	117,774
Montgomery	9,571	7.03	8.00	14	68,568	68,568
Muscatine	2,475	8.90	8.90		22,028	22,028
O'Brien	4,274	9.97	9.97		42,888	42,888
Oswego	7,065	9.75	9.75		75,076	75,076
Pack	8,587	10.69	10.69		91,296	91,296
Palo Alto	2,303	10.09	10.00		20,272	20,272
Plymouth	2,178	7.45	8.00	7	55,480	57,454
Pocahontas	4,411	9.88	9.88		23,820	23,820
Polk	7,118	8.00	8.00		57,377	57,377
Pottawattamie	14,558	8.00	8.00		117,588	117,588
Poweshiek	8,641	9.81	9.81		78,887	78,887
Ringgold	14,704	10.09	10.09		149,084	149,084
Sar	6,583	11.96	11.96		78,744	78,744
Scott	6,150	7.68	7.68		27,700	27,700
Shelby	5,000	12.02	12.02		49,136	49,136
Sioux	7,711	10.18	10.18		60,468	60,468
Story	11,604	9.14	9.14	4	106,100	106,100
Taylor	23,040	9.63	9.63		222,000	222,000
Union	10,850	9.13	9.13		99,145	99,145
Van Buren	39,080	6.31	8.00	27	246,612	312,640
Wapello	16,553	8.43	8.43		139,628	139,628
Warren	12,226	8.54	8.54		104,364	104,364
Washington	9,863	11.00	11.00		110,200	110,200
Wayne	17,475	9.30	9.30		162,629	162,629
Webster	2,547	9.52	9.52		24,254	24,254
Winnebago	2,288	8.22	8.22		18,820	18,820
Winnow	8,093	10.00	10.00		80,798	80,798
Woodbury	12,369	7.83	8.00	2	96,840	98,902
Worth	2,169	9.40	9.40		19,820	19,820
Wright	6,528	7.80	8.00	3	43,184	44,304

Total. 942,795 9.03 \$ 8,811,551 8,737,450



TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1920

PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair.....	57	\$ 3.23	\$ 6.00	86	\$ 184	\$ 342
Adams.....	180	10.02	10.02		1,840	1,840
Allamore.....	176	4.48	6.00	34	790	1,056
Appanoose.....	100	5.25	6.00	15	525	600
Ashtabula.....	48	5.30	6.00	13	252	288
Benton.....	6	10.50	10.50		63	63
Black Hawk.....	4	10.00	10.00		40	40
Boone.....	1	8.00	8.00		8	8
Bremer.....	92	10.10	10.10		920	920
Buchanan.....	16	8.80	8.80		140	140
Butler.....	66	4.00	6.00	50	264	396
Calhoun.....	18	5.77	6.00	4	104	108
Carroll.....	36	10.93	10.93		384	384
Cass.....	37	4.46	6.00	35	165	222
Cedar.....	415	4.69	6.00	28	1,944	2,490
Cerro Gordo.....	12	8.33	8.33		100	100
Cherokee.....	72	6.00	6.00		432	432
Chickasaw.....	62	12.83	12.83		796	796
Clarke.....	10	12.00	12.00		120	120
Clayton.....	81	2.84	6.00	112	230	486
Clinton.....	22	8.00	8.00		172	172
Crawford.....	227	6.10	6.10		1,384	1,384
Dallas.....	101	9.94	9.94		1,004	1,004
Davis.....	8	6.00	6.00		48	48
DeWitt.....	40	4.60	6.00	31	184	240
Des Moines.....	130	3.65	6.00	64	438	780
Dickinson.....	21	15.50	15.50		326	326
Dubuque.....	5	7.60	7.60		38	38
Emmet.....	52	6.30	6.30		328	328
Payette.....	61	4.05	6.00	48	240	366
Franklin.....	12	5.33	6.00	13	64	72
Frederick.....	36	19.55	19.55		704	704
Greene.....	17	7.75	7.75		132	132
Grundy.....	4	5.00	5.00		20	24
Guthrie.....	50	4.00	6.00	50	200	300
Hamilton.....	22	4.00	6.00	50	88	132
Hancock.....	62	4.00	6.00	50	250	312
Hardin.....	2	8.00	8.00		16	16
Harrison.....	156	3.56	6.00	68	556	936
Henry.....	2	10.00	10.00		20	20
Howard.....	57	12.00	12.00		684	684
Iowa.....	52	4.61	6.00	30	240	312
Jackson.....	97	3.94	6.00	52	382	582
Jasper.....	38	5.32	6.00	9	200	228
Jefferson.....	12	6.00	6.00		72	72
Johnson.....	12	8.00	8.00		96	96
Jones.....	372	3.36	6.00	41	1,260	2,232
Keokuk.....	81	7.95	7.95		644	644
Kossuth.....	138	3.75	6.00	60	518	828
Lincoln.....	148	5.65	6.00		836	876
Louis.....	170	4.07	6.00	47	692	1,020

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lyon.....	1	8.00	8.00		8	8
Madison.....	56	24.25	24.25		1,320	1,320
Mahaska.....	159	7.81	7.81		1,242	1,242
Marion.....	115	4.04	6.00	49	456	678
Marshall.....	10	8.00	8.00		102	102
Mills.....	110	6.18	6.18		680	680
Mitchell.....	198	3.14	6.00	91	622	1,188
Monona.....	28	7.12	7.12		188	188
Montrose.....	356	3.79	6.00	62	1,330	2,136
Montgomery.....	6	8.00	8.00		48	48
Muscatine.....	129	3.88	6.00	55	472	750
O'Brien.....	9	8.00	8.00		72	72
Oceola.....	15	4.00	6.00	50	60	90
Pago.....	480	5.89	6.00	2	2,838	2,880
Palo Alto.....	17	9.00	9.00		154	154
Plymouth.....	62	4.11	6.00	46	256	372
Pocahontas.....	6	4.67	6.00	28	28	36
Polk.....	145	9.30	9.30		1,337	1,337
Pottawattamie.....	68	6.00	6.00		408	408
Poweshiek.....	15	7.46	7.46		112	112
Ringgold.....	81	4.30	6.00	39	357	488
Saunders.....	11	8.00	8.00		88	88
Scott.....	16	8.00	8.00		128	128
Shelby.....	33	11.37	11.37		408	408
Sioux.....	3	8.00	8.00		24	24
Story.....	65	5.40	6.00	11	351	390
Tama.....	92	6.17	6.17		568	568
Taylor.....	266	4.00	6.00	50	824	1,290
Union.....	6	18.00	18.00		108	108
Van Buren.....	231	3.06	6.00	96	706	1,386
Wapello.....	154	3.64	6.00	65	560	824
Warren.....	27	4.00	6.00	50	108	162
Washington.....	21	8.00	8.00		248	248
Wayne.....	43	3.86	6.00	56	162	252
Winnebago.....	17	7.33	7.33		88	88
Winnebuck.....	4	6.00	6.00		24	24
Woodbury.....	210	8.00	8.00		2,502	2,502
Worth.....	8	3.50	6.00	71	28	48
Wright.....						
Total.....	7,068	\$ 5.07			\$ 40,834	\$ 49,583

## TABLE NO. 14—TAXABLE VALUE OF PROPERTY, 1918

Tax Lists of the Several Counties for the Year 1918, Showing Taxable Value of Property After Final Adjustments; Also Total for Previous Years.

## PART I

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of property	Taxable value of property
Adair.....	\$ 5,174,362			\$ 571,870	\$ 1,215,000
Adams.....	4,136,462			309,492	876,425
Altamaha.....	4,350,701	\$ 794		718,804	1,065,094
Appling.....	3,650,738			1,138,051	918,130
Audubon.....	5,278,872			482,928	1,247,415
Benton.....	8,417,019	1,750		1,331,888	1,952,115
Black Hawk.....	6,294,458	224		6,889,863	2,285,398
Boone.....	6,750,543			1,338,342	1,421,357
Bremer.....	4,780,340			1,337,001	1,115,078
Breunert.....	5,481,464			992,411	1,211,831
Buchanan.....	6,054,435			1,118,772	1,547,352
Buena Vista.....	6,717,004	15		833,215	1,331,234
Butler.....	6,538,283			889,340	1,396,561
Calhoun.....	6,801,817			1,107,384	1,585,305
Carroll.....	6,501,426			1,127,594	1,535,885
Cass.....	7,147,176	787		1,016,374	1,829,232
Cedar.....	5,809,371			3,711,346	1,710,591
Cerro Gordo.....	7,075,063			911,940	1,529,332
Cherokee.....	4,951,955			638,322	866,106
Chickasaw.....	3,309,257			455,325	686,335
Clarke.....	6,023,887			911,940	1,279,045
Clay.....	6,023,887			859,194	1,455,904
Clayton.....	7,304,961	135		3,629,759	2,383,384
Clinton.....	9,028,679			1,040,611	1,464,668
Crawford.....	6,796,121			3,118,718	1,539,933
Dallas.....	5,544,011			332,961	719,135
Davis.....	3,832,018	250		588,712	1,029,355
Decatur.....	9,883,197			785,738	1,068,670
DeKalb.....	4,865,684			3,829,427	1,865,259
Des Moines.....	3,729,555			863,137	1,258,458
Dickinson.....	5,494,067	602		725,337	848,012
Dubuque.....	8,677,116			720,474	1,012,125
Emmet.....	7,038,729	1,364		1,386,250	1,612,550
Fayette.....	5,611,312	20		1,361,838	1,449,688
Floyd.....	5,738,544			1,715,094	1,504,086
Franklin.....	4,801,698			534,672	1,183,954
Fremont.....	6,813,000			697,390	1,125,075
Greene.....	6,504,464			831,568	1,119,730
Grundy.....	5,096,252			1,092,916	1,377,933
Guthrie.....	6,145,735			586,478	1,040,322
Hamilton.....	4,828,582			1,269,372	1,674,253
Hancock.....	6,324,739			1,197,766	1,661,335
Hardin.....	7,721,546			720,356	1,258,458
Harrison.....	4,127,287	506		637,914	879,491
Henry.....	4,832,042			607,606	1,113,271
Howard.....	5,970,520			754,612	1,261,146
Humboldt.....	6,063,750			662,971	1,047,060
Ida.....	5,401,794			975,505	1,137,051
Iowa.....	4,547,801			1,544,420	2,122,586
Jackson.....	4,177,948			881,194	1,262,005
Jasper.....	7,451,544	1,065		2,400,468	1,367,037
Jefferson.....					

## PART I—Continued.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of property	Taxable value of property
Jones.....	5,528,920			808,586	1,438,500
Kaokuk.....	6,150,313			1,025,833	1,485,146
Knox.....	8,717,055			908,538	1,973,294
Le.....	8,367,580			2,869,780	1,734,852
Lin.....	8,242,900			9,158,321	3,297,701
Louis.....	4,506,500			487,208	102,055
Lumpkin.....	3,390,333	49		700,590	794,227
Lyons.....	6,554,127			610,940	1,394,456
Madison.....	4,456,191			577,333	1,355,345
Madison.....	6,658,548			1,482,736	1,797,224
Marble.....	5,418,729			979,312	1,431,133
Marshall.....	7,039,111			2,332,393	1,828,860
Mills.....	4,303,251	107		477,467	1,040,954
Monroe.....	5,175,358	300		706,407	955,111
Monroe.....	6,418,197			538,005	1,250,381
Montgomery.....	7,947,270			686,940	736,738
Montgomery.....	5,495,472			1,139,558	1,217,317
Muscogee.....	5,185,280			2,317,145	1,633,585
O'Brien.....	7,429,789			984,788	1,338,418
Oconee.....	4,115,321			431,091	841,024
Oglethorpe.....	6,158,941			1,557,002	1,744,000
Palm Atto.....	6,143,743			641,743	1,107,918
Plymouth.....	10,196,780			1,001,603	1,808,020
Polk.....	5,841,282			573,615	1,281,754
Polk.....	8,533,246	270		25,605,394	8,606,009
Potterville.....	10,097,552			29,498,412	3,626,647
Powdermill.....	7,085,325			1,367,072	1,499,128
Ringgold.....	4,032,530	140		475,171	912,134
S.C.....	7,965,670			991,662	1,444,648
Savannah.....	5,837,719	34		11,588,121	5,501,512
Savannah.....	6,919,364			658,049	1,024,139
Spartan.....	9,609,431			969,430	2,029,487
Stark.....	7,470,325			1,779,579	1,903,654
Stark.....	4,432,941			1,294,343	1,941,761
Taylor.....	6,537,760			1,301,134	1,639,680
Telford.....	3,871,409			1,096,864	1,097,841
Van Buren.....	4,934,507			4,934,507	7,058,528
Wapello.....	3,997,994			2,914,513	1,773,247
Warren.....	5,711,091	30		1,929,430	1,296,227
Washington.....	7,111,111			1,211,111	1,211,111
Wayne.....	4,356,358			710,224	1,061,647
Webster.....	3,768,255			3,768,255	1,954,400
Winthrop.....	5,908,282	1,204		986,434	1,373,364
Woodbury.....	8,015,270			10,669,961	5,499,417
Worth.....	8,361,123			1,067,715	1,336,283
Wright.....					
Total.....	\$ 587,765,741	\$ 11,049	\$ 180,160,198	\$ 102,411,874	\$ 220,913
Totals for year 1917.....	\$ 587,068,403	\$ 10,033	\$ 174,091,376	\$ 127,506,481	\$ 311,297
Totals for year 1916.....	\$ 581,087,362	\$ 10,118	\$ 164,259,083	\$ 130,941,259	\$ 324,780
Totals for year 1915.....	\$ 578,325,384	\$ 13,053	\$ 164,137,369	\$ 115,506,427	\$ 317,108
Totals for year 1914.....	\$ 570,142,582	\$ 15,034	\$ 162,355,064	\$ 112,136,407	\$ 309,335
Totals for year 1913.....	\$ 569,027,029	\$ 11,460	\$ 157,077,542	\$ 104,548,654	\$ 424,779
Totals for year 1912.....	\$ 419,501,227	\$ 14,224	\$ 130,908,656	\$ 95,796,580	\$ 374,884
Totals for year 1910.....	\$ 306,091,195	\$ 14,392	\$ 122,332,733	\$ 134,685,391	\$ 308,837
Totals for year 1908.....	\$ 356,414,540	\$ 11,141	\$ 115,809,975	\$ 124,421,411	\$ 302,254
Totals for year 1906.....	\$ 346,064,127		\$ 107,713,300	\$ 114,097,702	\$ 356,300
Totals for year 1905.....	\$ 345,311,492		\$ 107,041,816	\$ 108,060,050	\$ 422,465



TABLE NO. 14—TAXABLE VALUE OF PROPERTY, 1918.

COUNTIES	PART II				COUNTIES				
	Taxable value of telephone and telegraph property	Taxable value of railroad, inter-urban and sleeping car property	Net taxable value all property except money and credits	Actual value of money and credits	Taxable value of telephone and telegraph property	Taxable value of railroad, inter-urban and sleeping car property	Net taxable value all property except money and credits	Actual value of money and credits	
Adair.....	61,773	316,471	7,343,563	2,223,404	Lyons.....	34,005	944,204	9,861,257	2,169,508
Adams.....	30,857	355,300	2,651,422	2,238,406	Madison.....	85,498	421,506	7,892,452	3,964,247
Albany.....	55,027	520,000	6,742,331	2,900,752	Manitoba.....	60,163	1,148,890	11,106,361	5,088,560
Albany.....	49,298	1,008,789	6,705,439	2,553,662	Marion.....	22,674	914,389	8,792,545	3,328,313
Appanoose.....	99,842	251,326	7,208,460	2,580,095	Marshall.....	16,007	1,116,714	12,517,056	6,299,733
Archibald.....	71,869	826,367	12,614,137	6,966,862	May.....	60,743	7,507,482	6,507,310	3,458,094
Benton.....	82,678	1,190,885	10,744,669	8,753,372	McDonald.....	39,819	598,106	2,548,037	8,206,727
Black Hawk.....	87,090	880,455	10,660,541	4,381,666	Monona.....	36,839	1,030,152	9,267,462	1,864,376
Boone.....	37,830	691,120	7,991,913	8,421,258	Montgomery.....	77,359	791,484	5,131,586	1,386,628
Bremet.....	53,416	927,025	8,272,258	3,726,026	Morgan.....	29,297	413,866	7,799,750	4,773,662
Buchanan.....	94,502	732,895	10,446,247	4,825,449	Muscatine.....	56,300	1,031,440	10,223,350	5,963,478
Burns Vista.....	56,724	811,498	9,847,953	3,171,139	O'Brien.....	41,570	843,747	10,842,269	3,949,699
Butler.....	60,149	1,105,906	9,365,435	2,143,721	Oceola.....	39,546	561,632	6,904,497	784,298
Calhoun.....	56,593	1,049,233	10,606,106	3,825,219	Page.....	44,678	881,968	16,320,962	6,417,548
Cass.....	57,410	757,660	10,801,078	7,143,964	Palo Alto.....	41,759	502,703	7,172,728	1,964,681
Cedar.....	47,553	757,660	10,801,078	7,143,964	Plymouth.....	118,571	993,195	14,772,598	3,720,251
Cerro Gordo.....	52,846	1,172,800	12,560,988	4,133,177	Pocahontas.....	75,964	707,337	8,987,823	2,067,643
Cherokee.....	55,025	431,422	9,566,712	2,713,079	Polk.....	132,500	2,125,280	48,767,105	24,878,698
Chickasaw.....	39,605	460,022	7,065,270	2,800,028	Pottawattamie.....	118,553	1,761,534	20,394,255	6,028,132
Clatsop.....	27,605	204,705	4,878,490	2,304,322	Poweshiek.....	61,139	866,049	10,666,914	7,007,359
Clay.....	55,761	800,903	9,910,968	2,028,669	Ringgold.....	31,477	654,477	6,026,499	2,026,499
Clayton.....	1,779,566	1,779,566	11,139,495	6,415,031	Sar.....	60,659	977,861	10,543,872	3,508,082
Clinton.....	93,165	1,588,940	15,477,271	6,580,284	Scott.....	73,938	1,071,055	22,570,731	11,963,705
Crawford.....	63,503	1,401,060	13,603,122	4,758,703	Shelby.....	45,477	765,889	10,013,412	3,865,320
Dallas.....	30,339	654,089	10,618,790	4,160,005	Sinnott.....	94,492	1,420,034	14,384,023	4,567,065
Davis.....	35,578	891,404	6,314,101	2,124,469	Story.....	54,188	1,074,077	11,986,960	6,746,014
DeKalb.....	66,560	805,784	10,702,491	5,722,053	Tama.....	74,747	1,225,118	12,006,070	5,296,608
Delaware.....	59,504	540,834	10,702,491	5,722,053	Taylor.....	35,708	511,823	7,718,228	4,073,012
Des Moines.....	33,340	309,651	5,727,335	1,324,015	Union.....	45,140	545,072	6,544,000	2,472,012
Dickinson.....	88,027	160,005	17,140,440	1,250,199	Wapello.....	34,323	656,739	6,424,224	2,536,059
Dubuque.....	18,472	523,308	5,819,456	1,150,199	Washington.....	76,706	910,725	9,626,565	5,692,744
Emmet.....	65,432	1,041,934	11,749,759	4,782,514	Wayne.....	75,178	913,108	8,027,474	3,801,728
Fayette.....	40,230	588,000	8,203,180	3,514,080	Winnebago.....	69,193	1,042,406	10,402,406	7,114,094
Floyd.....	62,039	692,101	7,038,877	2,678,544	Woodbury.....	40,919	796,856	6,938,808	1,020,697
Franklin.....	57,609	577,735	9,227,670	3,274,245	Woodworth.....	121,275	1,416,705	15,626,800	3,808,708
Greene.....	44,155	577,735	9,227,670	3,274,245	Worth.....	52,620	545,778	5,545,778	1,013,408
Grundy.....	29,794	570,751	9,131,398	3,004,468	Wright.....	39,293	606,353	8,290,342	4,801,012
Guthrie.....	40,857	561,807	8,867,794	4,086,257	Total.....	159,523	3,102,072	30,532,152	7,766,868
Hamilton.....	82,642	736,144	9,811,228	1,353,135		31,390	459,777	5,230,787	2,410,600
Hancock.....	32,356	736,144	9,811,228	1,353,135		60,927	1,002,023	8,872,682	2,939,644
Hardin.....	51,495	1,164,495	10,617,728	5,819,258					
Harrison.....	61,405	1,044,232	10,721,859	3,838,066					
Henry.....	51,567	590,107	7,569,498	5,001,465					
Howard.....	27,083	390,053	5,991,310	2,123,135					
Humboldt.....	97,953	675,692	7,329,461	2,305,747					
Ia.....	34,456	299,101	8,221,112	3,021,112					
Iowa.....	42,742	943,854	9,483,789	5,830,280					
Jackson.....	44,651	755,763	8,337,744	4,312,002					
Jasper.....	87,113	864,329	12,193,078	7,426,351					
Jefferson.....	42,791	719,800	9,483,789	5,830,280					
Jessie.....	42,791	719,800	9,483,789	5,830,280					
Johnson.....	62,832	822,532	12,340,128	6,438,039					
Jones.....	68,931	819,802	8,727,326	4,000,000					
Kearney.....	52,508	1,175,150	5,906,285	3,614,027					
Kossuth.....	52,508	1,175,150	5,906,285	3,614,027					
Lac.....	50,174	1,066,125	12,321,005	2,999,070					
Linn.....	115,834	1,035,814	22,538,367	2,339,894					
Louis.....	39,125	818,118	6,618,214	1,967,223					
Lucas.....	36,145	587,583	5,365,681	1,967,223					

PART II—Continued.

COUNTIES

TABLE NO. 15—TAXES LEVIED, 1918.

Amount of Taxes Levied in the Several Counties for the Year 1918 as Reported by the County Auditors; Also Total for Previous Years.

COUNTIES	PART I				
	General state levy	General state tax on money and credits	Capital extension tax	Capital extension tax	Capital extension tax on money and credits
Adair	6.25	45,897.27	1,306.83	1,748.41	25.32
Adams	6.25	35,133.95	1,299.63	1,555.64	85.02
Allamore	6.25	40,285.41	2,056.22	1,100.87	85.02
Appanose	6.25	42,471.96	1,704.06	1,155.20	19.11
Audubon	6.25	5,663.96	1,616.07	1,242.03	41.90
Benton	6.25	78,839.38	3,089.87	1,144.39	84.04
Black Hawk	6.25	104,633.80	3,090.06	1,144.39	84.04
Boone	6.25	66,441.29	1,390.82	1,267.90	81.54
Bremer	6.25	48,317.82	2,701.07	1,414.24	73.19
Buchanan	6.25	51,701.04	1,433.05	1,406.19	20.36
Burnett	6.25	65,280.03	1,685.36	1,775.79	43.87
Boona Vista	6.25	61,461.40	2,164.92	1,671.78	16.83
Butler	6.25	62,221.43	1,255.83	1,662.27	84.21
Cedar	6.25	65,280.03	1,685.36	1,775.79	43.87
Carroll	6.25	66,288.07	1,685.36	1,653.47	72.02
Cass	6.25	67,506.70	4,106.94	1,836.17	111.82
Cerro Gordo	6.25	78,506.18	1,831.00	1,135.30	36.78
Cherokee	6.25	44,156.35	1,251.42	1,701.00	33.82
Chickasaw	6.25	50,600.57	1,096.75	1,829.31	56.06
Clarke	6.25	55,930.55	1,461.19	1,514.86	22.98
Clay	6.25	63,232.54	1,401.37	1,720.47	115.40
Clayton	6.25	66,722.94	2,687.80	1,531.14	73.19
Clinton	6.25	85,019.51	1,222.29	1,315.33	48.45
Crawford	6.25	66,397.41	1,827.80	1,805.19	49.89
Dallas	6.25	81,436.73	1,007.22	1,855.70	25.32
Davis	6.25	39,468.13	1,828.42	1,459.04	69.25
DeWitt	6.25	55,941.14	1,828.42	1,829.71	69.25
Delaware	6.25	67,308.29	2,543.15	1,829.71	69.25
Dickinson	6.25	55,736.91	429.81	1,829.71	69.25
Dubuque	6.25	107,127.81	1,815.18	2,913.88	49.89
Emmet	6.25	36,439.67	392.34	1,991.19	37.84
Fayette	6.25	73,436.54	2,177.11	1,997.47	58.45
Floyd	6.25	52,430.04	1,261.04	1,485.10	10.70
Franklin	6.25	62,732.02	1,308.84	1,652.48	35.45
Frederick	6.25	44,015.48	2,904.50	1,197.25	79.06
Greene	6.25	57,072.90	1,338.77	1,868.67	49.89
Grundy	6.25	57,070.50	1,733.99	1,502.31	49.89
Harrison	6.25	55,111.70	1,683.31	1,429.94	43.78
Haskell	6.25	61,219.52	1,474.12	1,997.47	15.21
Haskell	6.25	45,137.59	547.33	1,239.27	13.60
Haskell	6.25	66,393.45	1,968.10	1,894.90	15.21
Haskell	6.25	66,070.87	5,127.86	1,997.47	36.28
Haskell	6.25	47,308.80	2,536.12	1,296.73	62.27
Henry	6.25	37,458.44	1,028.32	1,018.84	10.70
Humboldt	6.25	46,246.63	1,059.37	1,485.59	13.12
Ida	6.25	58,185.68	2,332.12	1,609.86	79.06
Iowa	6.25	52,110.90	2,332.27	1,417.42	21.80
Jackson	6.25	82,387.99	1,853.85	1,853.85	21.80
Jasper	6.25	45,164.18	901.98	1,146.86	34.40
Jefferson	6.25	77,155.77	1,129.98	1,007.82	71.80
Johnson	6.25	54,547.08	2,028.29	1,465.07	71.80

COUNTIES	PART I—Continued.				
	General state levy	General state tax	General state tax on money and credits	Capital extension tax	Capital extension tax on money and credits
Kearney	6.25	61,514.28	3,066.44	1,684.07	70.00
Keith	6.25	77,014.26	1,425.49	1,425.49	38.68
Lea	6.25	77,039.28	1,321.12	2,005.47	41.57
Lincoln	6.25	139,741.92	3,841.50	3,800.98	104.49
Louis	6.25	41,362.82	1,132.42	1,132.42	25.32
Louis	6.25	33,335.37	691.09	912.21	53.60
Lyons	6.25	61,570.36	187.88	1,674.71	28.86
Madison	6.25	49,827.86	2,081.92	1,341.72	56.63
Malaska	6.25	60,454.76	2,346.76	1,888.62	61.12
Marion	6.25	44,951.54	4,788.00	1,494.68	130.06
Marshall	6.25	78,235.05	1,332.10	2,127.59	35.66
May	6.25	41,354.31	1,551.84	1,151.52	41.17
McBride	6.25	47,181.38	2,493.31	1,283.53	67.65
Monroe	6.25	58,149.28	705.09	1,580.46	19.11
Monroe	6.25	38,972.41	665.12	872.36	18.66
Montgomery	6.25	48,805.42	1,357.22	1,357.22	54.27
Nuckolls	6.25	62,359.69	2,254.63	1,738.07	64.04
O'Brien	6.25	67,704.99	1,735.48	1,843.21	47.51
O'Neill	6.25	37,518.91	426.62	1,020.49	11.60
Palo Alto	6.25	64,024.73	2,044.03	1,737.80	80.18
Palo Alto	6.25	44,836.60	644.19	1,219.27	17.42
Pemont	6.25	62,338.62	2,054.46	2,311.28	53.34
Pocahontas	6.25	56,174.99	903.24	1,877.95	34.80
Pole	6.25	271,252.72	9,718.25	1,737.95	226.35
Pottawattamie	6.25	137,575.68	2,777.64	3,431.94	73.54
Poweshiek	6.25	66,665.87	2,919.33	1,813.31	79.41
Ringgold	6.25	37,866.14	604.20	1,059.86	27.08
Saunders	6.25	65,802.30	1,621.56	1,792.43	44.12
Scott	6.25	141,067.07	5,213.89	2,827.02	141.81
Shelby	6.25	62,536.54	2,141.41	1,701.00	56.34
Sioux	6.25	89,968.95	2,488.53	2,445.29	67.25
Sioux	6.25	74,018.46	2,400.68	2,067.78	37.79
Tama	6.25	80,833.56	2,385.31	1,209.22	64.47
Taylor	6.25	48,238.97	1,710.23	1,312.10	46.32
Taylor	6.25	49,580.43	1,942.39	1,112.49	72.82
Van Buren	6.25	24,336.40	741.76	953.68	30.18
Wapello	6.25	60,190.03	1,234.00	1,636.50	33.46
Warren	6.25	65,827.59	1,540.71	1,540.71	37.79
Washington	6.25	60,752.12	2,316.89	1,788.46	87.50
Wayne	6.25	43,267.55	1,133.02	1,179.59	37.13
Webster	6.25	97,042.82	1,820.25	2,036.57	47.15
Winnebago	6.25	38,591.08	1,350.48	1,068.53	30.18
Winnebago	6.25	51,814.64	2,020.07	1,409.36	55.00
Woodbury	6.25	165,825.95	6,004.10	1,510.46	56.04
Worth	6.25	32,662.39	1,130.60	1,888.21	30.76
Wright	6.25	61,287.12	809.25	1,009.68	33.66
Total	6.25	90,395,995.52	\$10,838.94	\$171,744.57	\$ 3,139.46
Totals for year 1917	7.25	87,068,996.68	\$107,882.40	\$165,763.12	\$ 4,019.47
Totals for year 1916	4.33	84,135,695.03	\$107,343.64	\$102,065.57	\$ 4,255.11
Totals for year 1915	4.33	84,060,066.00	\$102,111.28	\$103,761.62	\$ 4,138.94
Totals for year 1914	4.4	84,106,340.46	\$ 97,788.88	\$ 866,527.57	\$11,006.14
Totals for year 1913	4.4	84,040,042.58	\$ 88,053.52	\$ 859,746.08	\$10,048.96
Totals for year 1912	3.9	82,862,763.68	\$ 77,370.26		
Totals for year 1910	3.8	82,034,239.87			
Totals for year 1908	4.	82,067,895.64			
Totals for year 1906	3.5	82,221,556.06			
Totals for year 1905	3.7	82,304,341.00			



TABLE NO. 15—TAXES LEVIED, 1918.

## PART II

COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Adair	\$ 45,315.95		\$ 7,502.68	\$ 9,365.37	\$ 2,114.98
Adams	17,487.92		9,829.29		
Adair	86,748.34	\$ 19,126.68	15,368.78	1,699.84	
Appanoose	67,945.59	20,286.40	13,560.80	1,539.95	
Audubon	43,840.15		7,366.23	7,366.23	
Benton	91,739.80		15,168.54	1,250.26	
Black Hawk	68,516.78	17,254.68	5,075.78	34,449.30	2,221.41
Boone	79,729.42	10,630.50	2,126.11	21,261.20	2,126.11
Bremer	44,133.89		12,556.56	2,499.57	
Buchanan	56,281.54		8,594.64	8,594.64	
Burns Vista	97,514.85		10,715.96		1,671.86
Butler	72,079.62		10,189.19	15,770.24	5,006.08
Calhoun	82,673.65		9,851.60	1,013.36	
Carroll	84,850.05		5,268.04	10,066.15	2,131.33
Cass	68,083.43			10,161.49	
Cedar	61,436.05			11,428.22	
Cerro Gordo	80,446.05	25,554.32	12,777.20	25,554.32	6,886.81
Cherokee	74,087.16		9,066.71	6,079.95	2,935.66
Chickasaw	43,591.68			1,514.87	504.35
Clarke	30,701.91			9,040.09	7,236.87
Clay	63,147.00			21,563.23	3,508.35
Clayton	64,650.69			31,414.63	1,368.54
Clinton	13,609.35		6,944.25	11,110.60	3,272.90
Crawford	97,218.45			19,468.50	1,906.36
Dallas	56,335.31		3,373.00	21,825.80	3,372.90
Davis	31,295.16	8,204.35	5,204.33	10,468.60	3,372.90
Decatur	53,000.04			13,019.33	
Delaware	48,818.34		8,875.36	17,750.68	3,372.90
Des Moines	63,732.41	7,702.01	76,628.62	22,529.76	
Dickinson	51,295.16		5,796.10	11,667.20	1,350.25
Dubuque	137,123.58	23,653.82		34,280.90	2,428.08
Emmet	58,930.98				6,048.57
Fayette	30,174.62		15,164.12	24,302.14	7,172.58
Floyd	62,437.48		8,611.35	17,222.75	1,986.00
Franklin	59,579.77		9,929.92	9,929.92	1,986.00
Fremont	45,042.18		4,613.79	15,060.98	921.86
Greene	46,138.36		9,400.05		140.81
Grundy	50,809.78			10,047.49	14,809.51
Guthrie	52,967.29		7,222.69	7,222.69	2,636.70
Hamilton	70,325.75		10,047.49	14,809.51	1,262.46
Hancock	43,380.09		5,747.50		1,081.56
Hardin	72,136.04			10,816.42	
Harrison	78,303.45			15,359.57	
Henry	64,948.21			10,816.42	
Howard	56,947.36		3,078.93	6,157.87	
Humboldt	39,264.64		7,564.16	7,564.16	
Ia	47,547.81			8,321.11	
Iowa	71,022.82			20,574.56	1,742.21
Jackson	34,602.25			8,711.07	2,743.74
Jasper	80,171.01			14,522.92	4,836.25
Jefferson	39,390.54	10,367.23		13,692.78	1,362.25
Johnson	89,737.10	23,644.77	6,154.55	25,644.77	4,391.99
Jones	44,386.30			20,789.65	2,788.90
Keokuk	66,318.93			11,003.65	2,507.38
Kossuth	82,133.24		12,630.02		
Lake	98,645.96		24,652.97		
Linn	91,869.40	22,972.35	12,353.01	45,948.69	1,986.45
Louis	45,634.76			15,236.45	1,073.35
Linn	45,634.76		6,331.64	30,721.45	2,002.58
Lyon	40,807.77				

## PART II—Continued.

## COUNTIES

	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Madison	53,496.14	8,225.58	1,480.99	8,225.58	575.70
Manassas	91,555.54	8,028.04	5,734.54	12,507.56	3,449.05
Marion	86,960.90	4,830.85	9,961.69	10,231.40	3,865.02
Marshall	70,342.83			35,328.90	1,272.48
May	58,081.05		35,557.68	15,691.29	5,476.57
McDonald	42,546.16				794.65
McPherson	56,467.01				
Monroe	41,022.68	9,730.01	5,131.58	10,261.16	923.68
Montgomery	48,765.97	6,006.04		16,250.16	812.86
Muscatine	63,604.05			13,780.88	1,060.07
O'Brien	54,711.99		5,471.29	10,842.40	1,084.25
Page	44,730.54		6,671.25		
Osceola	66,823.28	10,811.03	5,496.48	10,811.03	
Palo Alto	50,510.51		7,775.26	7,775.26	2,968.67
Plymouth	55,861.08			15,067.83	4,529.25
Pontiac	53,967.00			8,987.83	
Poplar	224,413.93	130,239.53	41,400.87	86,813.60	15,022.08
Port Washington	55,611.40	41,700.51		41,617.37	2,960.86
Pottawattamie	55,708.73				1,113.33
Ringgold	43,372.36			12,115.31	2,308.74
Sac	47,534.61		10,863.30	5,401.72	1,080.42
Scott	66,619.80		70,214.86	46,800.91	4,680.99
Seely	61,940.00			10,332.35	
Shenandoah	50,130.91			14,782.68	4,434.60
Shenandoah	83,506.67			25,973.92	3,596.11
Story	60,228.04		11,986.95	29,544.70	3,716.16
Tama	55,042.96			15,983.68	2,967.55
Taylor	55,042.96			7,716.18	670.48
Union	53,338.26	3,332.38		10,980.20	
Van Buren	2,194.88			19,648.00	4,642.72
Wapello	97,303.41	2,707.19	4,932.49	19,648.00	2,339.44
Warren	56,163.55			14,784.96	5,517.51
Washington	47,747.05			11,035.04	5,551.64
Wayne	41,622.84			10,468.21	4,732.39
Webster	94,649.09	23,602.40		10,518.63	
Winnebago	39,215.68	4,450.28	5,450.54	10,518.63	
Winnebago	47,747.05			9,948.41	
Woodbury	118,641.31	58,546.11	11,397.15	48,840.81	8,606.78
Worth	32,470.10	2,705.86	5,411.69	5,411.69	
Wright	40,805.25		9,961.11	9,961.11	3,084.27
Total	66,401,630.38	9,666,056.99	\$311,396.89	\$1,407,822.17	\$ 220,948.21
Totals for year 1917	85,088,143.73	3,038,792.55	\$410,146.42	\$1,321,408.14	\$ 296,802.09
Totals for year 1918	85,417,870.39	4,332,841.52	\$309,578.66	\$1,378,382.74	\$ 244,207.93
Totals for year 1915	84,917,642.37	3,564,476.70	\$295,149.44	\$1,008,121.81	\$ 201,626.55
Totals for year 1914	81,040,855.45	3,482,325.11	\$423,620.98	\$ 885,710.36	\$ 175,817.39
Totals for year 1913	83,834,354.21	4,440,360.60	\$335,397.95	\$ 872,204.98	\$ 181,405.40
Totals for year 1912	83,503,613.07	\$201,082.96	\$137,629.02	\$ 707,735.60	\$ 178,408.63
Totals for year 1910	83,490,104.24		\$ 47,544.44	\$ 710,772.02	\$ 155,876.14
Totals for year 1908	83,094,181.78			\$ 555,554.33	\$ 144,760.60
Totals for year 1906	83,778,603.43			\$ 518,722.29	\$ 152,590.10
Totals for year 1905	87,762,456.54			\$ 652,883.12	\$ 151,490.64

TABLE NO. 15—TAXES LEVIED, 1918.

## PART III

COUNTIES	Bridge tax	City tax	Court house tax	Inmate tax state hospital	Inmate tax county hospital
Adair	\$ 37,763.32	\$ 29,428.22		\$ 5,740.06	
Adams	29,125.65	18,125.87			
Adair	48,129.66			6,796.29	5,599.22
Appanawash	33,977.28	50,297.60		10,105.10	
Audubon	54,797.94	26,627.42		5,845.09	
Benton	65,542.76	74,875.49		10,224.55	
Black Hawk	47,242.10	410,490.75		1,722.43	3,444.36
Boone	33,153.61	84,473.49	\$ 10,620.59	10,945.87	10,990.47
Bremer	49,892.91	50,000.85		6,374.74	
Buchanan	44,158.81	47,223.89		8,564.72	4,252.47
Buena Vista	58,536.43	58,536.43		1,361.80	
Butler	50,990.80	37,943.67		5,000.06	
Calhoun	48,933.58	44,217.19		9,344.00	
Carroll	52,050.88	58,170.29			
Cass	50,808.02	63,050.13		7,112.15	10,860.13
Cedar	51,561.79	47,261.33		8,944.01	3,823.15
Cerro Gordo	43,254.28	47,206.07		7,002.22	
Cherokee	48,440.23	48,369.94		10,806.01	
Chickasaw	43,262.10	35,362.61		1,006.02	
Clark	54,713.28	24,522.48			
Clay	40,718.10	39,259.39		9,066.09	
Clayton	58,882.16	39,604.70			13,470.77
Clinton	69,278.94	267,269.55		23,270.29	7,653.96
Crawford	40,688.79	73,827.45			
Dallas	54,564.69	64,081.87		5,456.47	3,272.00
Davis	26,088.78	22,972.68		5,204.33	
De Witt	58,428.34	58,086.01	1,077.04	4,457.69	
Delaware	44,375.61	37,273.06		10,415.46	
Des Moines	18,233.96	245,148.15		11,169.97	4,668.09
Dickinson	28,080.50	27,015.30		4,477.66	
Dubuque	44,280.06	54,240.00		17,140.45	
Emmet	23,572.43	48,432.99			
Fayette	66,556.44	74,816.34			18,132.37
Floyd	42,541.16	64,456.97		8,611.35	3,773.40
Franklin	49,640.48	42,212.27			7,367.39
Fremont	67,564.76	23,799.29			
Greene	46,138.34			1,880.82	
Grover	47,045.24	44,700.00		2,014.04	
Guthrie	44,089.48			4,638.94	
Hamilton	50,234.08	47,210.28			
Hancock	36,156.26	20,098.69			1,262.09
Harwin	54,662.57	98,673.36		10,622.74	
Harrison	54,082.23	53,565.86		13,529.50	
Henry	37,548.06	47,868.26		7,562.68	
Howard	30,123.59	34,315.93		9,298.80	
Humboldt	27,920.81	21,654.02		11,951.37	5,323.11
Ia	42,767.09	22,767.09			
Iowa	47,348.54	26,997.57		6,490.70	
Jackson	43,555.35	42,760.82		871.10	
Jasper	48,503.08	97,000.77	6,850.30		
Jefferson	34,860.55	51,538.26		7,001.40	
Johnson	64,112.31	147,575.46		3,846.69	9,148.09
Jones	45,740.28	51,234.30		10,062.86	
Knox	51,974.16	49,634.50		10,354.31	16,631.73
Kossuth	63,149.64	14,026.68		15,155.80	
Lee	38,584.98	183,406.94		12,326.70	17,298.20
Lincoln	51,793.05	305,000.19		36,207.40	22,973.35
Louis	25,090.80	20,706.08		6,977.32	
Louis	26,828.29	37,005.57		1,073.26	
Lyon	50,046.29	64,743.41			

## PART III—Continued.

COUNTIES	Bridge tax	City tax	Court house tax	Inmate tax state hospital	Inmate tax county hospital
Madison	41,127.59	25,557.95			4,112.74
Mahaska	57,345.28	106,327.49		6,861.82	
Marietta	48,307.37	74,091.01		9,961.69	
Marshall	76,013.60	131,888.83		6,110.02	6,396.01
Mills	23,052.13	37,773.71		9,583.98	
Missile	39,711.91	54,045.31		9,183.18	
Monroe	47,092.21			9,410.13	860.88
Monroe	25,607.93	34,440.73		6,131.58	15,894.75
Montgomery	40,640.49	58,079.50			7,697.37
Muscatine	58,677.45	158,443.75		10,600.67	
O'Brien	54,211.59	144,000.04	21,684.80	8,672.97	
Oceola	20,636.37	6,023.52		4,749.01	
Page	54,055.50	94,956.54		10,811.03	
Palo Alto	36,376.54	40,372.14		7,275.26	
Plymouth	75,489.06	69,310.03		12,078.18	
Polk	56,470.51	25,538.67		4,403.92	
Pottawattamie	86,166.02	75,344.00	10,853.07	85,945.51	65,110.24
Pottawattamie	74,898.92	325,598.24		27,051.39	
Prentiss	55,666.21	89,827.34		7,570.86	
Ringold	39,259.83	24,907.55		6,658.14	
Sac	54,036.56	64,193.21		5,401.72	
Scott	47,259.29	49,684.40		21,404.03	18,729.97
Schuyler	51,561.77	54,791.76		10,332.35	
Sion	73,913.72	60,137.37		7,391.21	
Story	53,541.34	115,127.01		9,580.61	
Tama	66,551.54	87,555.09		10,322.35	3,981.44
Taylor	39,559.31	46,902.02		7,091.92	
Union	30,171.53	50,875.53		6,704.76	
Van Buren	27,401.15	16,040.70		10,984.44	
Wapello	290,598.40			9,874.00	9,874.00
Warren	44,448.40	52,470.79		4,678.84	
Washington	55,175.21	61,792.58		7,774.53	11,005.05
Wayne	37,088.04	54,694.09		9,868.96	
Webster	51,484.94	219,437.61		50,191.71	
Winnebago	27,596.59	28,948.49		11,555.33	
Winnebago	48,297.43	9,948.41		7,461.81	9,948.41
Woodbury	56,535.74	713,805.73	67,140.08	44,540.81	26,856.02
Worth	21,646.72	15,670.10		8,117.53	
Wright	66,738.86	67,027.80		4,980.33	
Total	\$4,606,550.80	\$9,591,557.58	\$176,565.43	\$863,620.92	\$607,590.17
Totals for year 1917	\$4,410,031.55	\$9,307,224.31	\$164,527.19	\$806,395.29	\$596,825.77
Totals for year 1916	\$4,245,929.97	\$8,219,614.07	\$239,820.79	\$716,720.57	\$548,378.68
Totals for year 1915	\$4,114,964.80	\$7,537,150.38	\$327,068.27	\$718,573.63	\$507,830.86
Totals for year 1914	\$3,831,294.20	\$7,390,074.90	\$334,537.40	\$657,530.19	\$546,619.52
Totals for year 1913	\$3,750,165.50	\$6,477,354.24	\$396,738.94	\$725,369.29	\$528,015.80
Totals for year 1912	\$2,522,920.67	\$5,997,538.47	\$159,488.27	\$617,665.40	\$521,904.42
Totals for year 1910	\$2,726,639.45	\$5,376,122.06	\$399,922.01	\$568,642.15	\$513,048.77
Totals for year 1908	\$2,180,581.45	\$5,176,080.10	\$300,393.60	\$551,033.49	
Totals for year 1906	\$1,967,546.02	\$4,522,533.78	\$285,513.00	\$720,970.88	
Totals for year 1906	\$1,923,431.81	\$4,233,591.60	\$285,075.64	\$775,833.00	



TABLE NO. 15—TAXES LEVIED, 1918.

COUNTIES	PART IV				
	County school tax	District school tax	County road or permanent road tax	County road-building tax	Township road tax
Adair	\$ 7,502.70	\$ 165,662.63	\$ 6,517.71	\$ 13,605.42	\$ 25,317.55
Adams	8,859.26	188,563.09	5,829.76	10,986.48	17,465.81
Albany	6,799.39	131,111.05	6,799.39	11,455.48	22,482.08
Albion	6,795.40	234,754.86	6,795.40	10,291.29	20,445.04
Alcona	7,306.23	126,506.94	7,306.23	13,024.10	24,522.32
Benton	13,158.54	293,528.85	12,669.11	21,415.88	29,192.51
Black Hawk	17,254.68	417,529.59	12,757.55	18,280.56	26,452.79
Boone	10,620.59	271,041.65	10,620.59	16,768.99	31,786.21
Bremer	8,172.77	123,658.57	4,086.39	12,280.10	24,391.21
Buchanan	8,904.62	225,454.69	5,704.70	12,714.82	27,429.59
Butte	8,904.62	305,564.91	16,517.61	17,966.36	30,482.93
Calhoun	10,180.21	256,352.22	10,041.13	17,804.32	29,916.94
Carlton	9,750.15	222,275.19	9,750.15	13,910.60	31,501.29
Cass	10,400.15	199,061.13	10,606.15	17,429.25	29,650.75
Central	10,161.69	205,571.71	10,161.69	16,558.64	28,362.37
Cedar	11,426.22	176,693.80	11,426.22	9,088.55	20,520.28
Cerro Gordo	12,777.20	429,632.50	12,777.20	15,688.74	29,650.59
Cherokee	12,041.42	182,704.27	10,153.42	17,113.14	31,378.66
Chickasaw	7,955.41	130,581.58	7,955.41	12,053.03	24,166.05
Clarke	5,049.65	101,302.88	5,049.65	8,619.85	16,719.52
Clay	9,040.09	246,732.08	4,520.07	11,470.94	23,545.60
Clinton	10,749.66	212,176.48	10,776.66	17,852.94	30,275.72
Crawford	15,807.32	299,805.70	13,842.14	21,154.15	38,199.15
Custer	292,657.89	1,000,000.00	12,840.00	14,840.00	27,680.00
Dakota	19,012.91	279,012.91	10,012.91	17,424.42	44,903.77
Davis	5,204.33	69,297.73	5,204.33	14,476.47	20,838.99
DeS Moines	6,500.66	106,347.13	6,500.66	11,003.02	22,104.70
Dickinson	7,322.25	130,822.58	8,873.22	16,515.22	26,442.59
Dodge	11,109.89	329,381.35	10,891.33	22,800.93	35,698.48
Dubuque	5,796.10	184,469.80	5,796.10	9,280.15	17,726.43
Emmons	8,611.35	215,161.71	17,160.45	12,160.24	29,365.28
Fahey	8,801.08	171,378.37	9,484.43	11,843.90	28,821.02
Floyd	12,100.12	247,370.48	12,101.11	10,647.19	20,967.08
Franklin	8,611.35	222,698.59	17,222.75	12,720.96	29,265.28
Frederick	9,059.89	165,255.24	9,959.90	16,625.62	31,526.12
Greene	7,907.30	154,292.89	7,907.30	13,255.40	25,707.23
Grundy	11,227.02	174,278.01	13,227.79	17,047.93	31,566.14
Hamlin	9,489.66	165,329.54	9,489.66	16,598.64	28,428.78
Haskell	8,817.90	168,042.66	8,817.90	16,025.58	29,207.61
Hamilton	10,046.93	233,538.67	10,047.49	15,578.10	29,258.62
Hancock	7,322.25	184,551.72	7,322.25	12,553.60	25,258.62
Hardin	10,024.74	222,164.34	10,022.75	16,826.75	31,855.50
Harrison	10,616.47	284,686.39	10,616.47	18,718.27	37,563.79
Hayes	7,396.58	199,374.74	7,396.58	12,555.55	25,900.00
Howard	6,157.86	111,616.47	6,157.86	10,058.07	19,093.66
Humboldt	7,594.16	201,819.59	7,594.16	12,250.58	21,848.89
Ida	8,561.11	147,379.79	8,561.11	12,271.11	25,722.07
Iowa	4,090.70	188,059.30	4,090.70	6,850.33	13,710.47
Jackson	8,711.07	151,420.75	8,711.07	14,093.24	28,195.45
Jasper	13,718.60	318,944.27	12,718.60	27,437.22	47,827.62
Jefferson	7,004.27	147,004.27	7,004.27	11,537.51	23,844.27
Johnson	9,899.86	229,079.86	12,829.86	10,300.63	23,614.29
Jones	9,148.06	172,998.10	9,148.06	15,183.01	29,362.22
Kearney	10,801.82	292,002.81	10,204.81	16,801.02	30,676.76
Kossuth	12,630.02	228,118.81	12,630.02	21,748.04	41,643.70
Lee	12,339.39	250,047.15	12,339.39	14,301.19	25,237.62
Lincoln	12,275.15	267,075.80	12,275.15	19,074.78	40,059.90
Louis	6,618.92	155,708.83	6,618.92	11,583.75	23,607.61
Lyon	5,365.80	122,672.35	5,365.81	8,707.37	17,002.00

## PART IV—Continued.

COUNTIES	County school tax	District school tax	County road or permanent road tax	County road-building tax	Township road tax	Road-dragging tax
Lyon	10,009.26	156,706.68	20,018.52	17,185.68	26,379.42	8,502.84
Madison	8,225.56	140,607.32	8,225.56	17,432.67	31,852.37	8,253.37
Mahaska	11,466.07	256,087.70	11,461.30	17,663.02	34,174.00	8,571.23
Manly	9,601.69	242,896.94	9,601.69	19,322.40	39,567.65	9,601.69
Marshall	12,761.77	377,644.19	12,761.77	15,877.74	31,139.78	9,671.61
Mason	8,848.78	145,248.75	8,161.13	12,134.64	21,300.84	6,066.28
Mills	7,946.58	136,230.19	7,946.58	11,054.34	19,083.03	5,977.63
Missouri	9,410.08	200,032.60	9,410.11	16,027.60	30,063.14	6,024.46
Mitchell	5,131.18	101,820.00	5,130.49	8,404.80	16,806.68	4,500.48
Monroe	8,128.00	180,377.32	8,128.09	12,731.04	28,740.00	.....
Montgomery	10,060.67	227,847.82	7,735.48	13,047.50	28,968.80	.....
Moravia	10,842.40	180,738.41	10,842.40	18,447.75	35,058.75	.....
O'Brien	6,071.25	12,437.57	6,071.25	17,437.57	17,438.55	6,030.20
Ogema	10,811.03	269,878.20	10,811.03	21,280.80	30,540.52	9,570.33
Pack	7,275.26	158,254.71	7,275.26	14,568.00	26,568.00	6,325.75
Palo Alto	15,067.33	327,780.34	15,067.33	20,517.62	36,485.49	14,943.03
Plymouth	8,087.83	219,082.02	8,087.83	10,241.19	20,038.61	8,829.72
Pocahontas	47,866.87	201,029.78	43,496.87	19,001.12	43,831.65	.....
Pottawattamie	29,808.69	587,757.44	29,808.69	37,354.58	69,248.90	13,662.11
Poweshiek	11,133.65	224,551.80	11,133.65	17,911.27	35,221.92	8,964.97
Ringsted	6,068.14	127,028.29	6,068.14	12,116.58	17,513.21	6,056.14
Sac	10,820.50	225,228.18	10,820.50	14,852.66	29,102.80	7,202.25
Scott	10,484.94	654,328.94	11,702.46	15,404.56	33,117.55	8,789.33
Seelye	10,322.35	281,338.99	9,710.99	18,179.84	33,117.55	8,789.33
Sherburne	14,788.68	256,975.71	1,478.14	25,940.22	55,597.50	11,811.06
Sherrill	11,586.96	226,342.65	11,586.96	8,561.62	34,603.71	11,484.97
Sioux	13,272.07	252,528.61	13,218.25	21,753.72	43,174.25	12,748.99
Tama	7,901.92	165,526.13	7,901.92	13,551.29	25,946.38	6,571.01
Taylor	9,724.76	149,115.49	6,704.76	9,704.60	19,811.43	4,984.53
Union	5,622.22	123,147.58	5,622.22	9,404.99	18,765.72	4,991.42
Van Buren	6,784.00	300,300.99	6,784.00	10,600.58	21,188.44	5,539.49
Wapello	9,857.69	173,040.15	9,857.69	11,035.04	18,117.94	3,367.75
Warren	11,035.05	240,000.00	11,035.05	6,938.80	14,098.10	5,000.02
Wayne	14,289.56	344,847.56	14,289.56	18,459.56	36,459.56	10,659.97
Webster	15,774.03	434,437.24	15,774.03	20,027.65	47,022.08	5,413.53
Winnebago	5,429.63	124,841.63	5,429.63	8,815.97	16,992.55	6,840.71
Winnebago	8,990.34	200,022.21	8,290.34	13,681.42	30,073.66	10,535.95
Woodbury	26,836.02	1,028,815.38	30,864.02	20,194.12	49,740.07	13,719.78
Worth	5,411.69	9,412.71	5,411.69	9,046.71	22,740.07	7,807.48
Wright	6,901.11	227,574.90	6,901.11	11,794.84	28,080.44	8,207.48
Total	91,024,166.37	925,132,890.40	41,896,547.65	51,508,795.13	92,081,630.27	9718,809.80
Total for year 1917	903,715.04	871,913,026.76	940,577.43	41,447,293.33	87,706,955.10	8708,604.80
Total for year 1916	973,385.00	919,215,702.07	961,590.03	41,440,016.40	92,629,564.50	8708,580.90
Total for year 1915	934,250.00	917,730,062.80	886,183.79	41,425,325.96	92,474,814.31	8718,627.90
Total for year 1914	949,787.53	916,222,695.50	91,564,385.43	92,529,128.47	886,399.10	.....
Total for year 1913	943,369.76	915,027,875.00	91,801,496.36	92,513,479.41	890,319.50	.....
Total for year 1912	925,061.80	912,258,636.74	788,523.43	92,153,754.16	8419,166.17	.....
Total for year 1910	606,451.10	911,508,902.52	618,006.52	92,092,606.47	.....	.....
Total for year 1908	609,652.33	910,517,154.74	572,374.37	91,866,575.04	.....	.....
Total for year 1906	620,965.16	942,204,432	520,779.54	91,804,483.82	.....	.....
Total for year 1905	612,904.36	943,174.76	518,535.71	91,773,304.08	.....	.....

TABLE NO. 15—TAXES LEVIED, 1918.

## PART V

COUNTIES	Millageous tax	Total amount tax levied	Mill tax	Dog tax	Poll tax	Gravel total of all taxes
Adair.....	\$ 5,125.81	\$ 415,373.54	\$ 1,831.50	\$ 1,087.00	\$ 1,078.00	\$ 420,370.14
Adams.....	606.78	262,224.07	1,703.00	1,122.00	.....	425,149.07
Adair.....	325.51	329,453.75	2,063.00	1,320.00	.....	431,836.75
Appanoose.....	8,211.79	527,543.12	3,916.00	2,842.00	1,069.26	\$ 534,330.38
Audubon.....	19,241.21	259,523.81	1,828.50	1,248.00	1,046.70	\$ 263,640.31
Benton.....	5,476.68	791,643.79	2,473.50	1,073.00	2,964.50	\$ 798,155.79
Black Hawk.....	8,530.47	1,412,231.77	6,950.50	2,849.00	12,764.50	\$ 1,434,750.27
Boone.....	13,684.72	729,739.29	2,736.00	1,946.50	1,883.10	\$ 736,304.89
Brewer.....	1,977.59	419,020.36	1,073.00	1,000.00	425,962.36	\$ 419,020.36
Buchanan.....	869.73	225,106.53	2,327.00	1,642.00	900.00	\$ 227,774.53
Burns Vista.....	21,946.96	967,711.04	2,346.00	1,584.00	1,458.00	\$ 973,160.14
Butler.....	.....	549,545.89	2,216.50	1,028.00	804.59	\$ 551,584.98
Calhoun.....	16,367.27	564,471.46	1,496.50	1,285.00	986,463.86	\$ 568,221.86
Carroll.....	3,223.04	374,625.82	2,861.00	1,089.00	82.60	\$ 378,597.44
Cass.....	1,082.91	547,508.64	2,415.50	2,029.00	1,746.10	\$ 553,699.24
Cedar.....	1,537.86	464,564.56	2,367.00	1,664.00	1,511.10	\$ 469,666.66
Cerro Gordo.....	217,560.01	1,083,628.25	2,246.50	2,039.00	6,087.00	\$ 1,091,900.75
Chester.....	803.63	518,959.77	1,932.00	1,935.00	819.00	\$ 522,606.77
Chickasaw.....	422.76	367,964.14	2,002.50	1,518.00	600.00	\$ 370,084.64
Clarke.....	2,427.67	259,701.45	1,410.00	1,163.00	1,288.00	\$ 262,562.45
Clay.....	15,622.23	550,873.46	1,029.00	1,545.00	557,086.46	\$ 558,657.92
Crawford.....	969.04	368,908.13	3,216.50	2,673.50	1,985.35	\$ 376,723.13
Cummins.....	5,126.12	1,079,158.81	2,000.00	1,811.00	1,863.00	\$ 1,084,832.81
Crawford.....	4,075.77	736,551.10	2,536.00	1,078.00	2,422.00	\$ 740,177.10
Dallas.....	698.58	656,481.89	2,585.00	2,157.00	2,349.80	\$ 661,574.69
Dallas.....	6,027.59	286,353.88	1,651.00	1,869.00	666.00	\$ 290,452.11
Decatur.....	1,968.83	353,571.63	1,903.50	1,689.00	377.00	\$ 357,441.13
Delaware.....	282.74	491,824.24	2,140.00	1,739.00	2,659.85	\$ 498,343.99
Des Moines.....	2,507.55	609,455.98	4,466.00	3,017.00	915,413.98	\$ 616,886.96
Dickinson.....	2,557.55	497,654.76	1,365.00	1,151.00	968.00	\$ 500,078.76
Dubuque.....	861,628.43	861,628.43	2,389.50	2,736.00	1,287.33	\$ 867,751.26
Emmet.....	9,318.20	413,479.59	1,320.00	1,017.00	418,280.59	\$ 420,627.59
Fayette.....	1,901.43	711,862.91	2,707.00	2,654.00	717,753.91	\$ 722,114.91
Floyd.....	356.66	552,508.33	2,611.50	1,968.00	2,102.00	\$ 558,079.83
Franklin.....	45,004.46	527,882.63	1,731.50	1,700.00	827.50	\$ 530,321.63
Frederick.....	25,373.14	447,569.32	1,881.00	1,319.00	1,054.30	\$ 450,763.62
Greene.....	72,619.22	325,567.32	1,980.00	1,367.00	3,981.49	\$ 331,868.11
Grundy.....	17,734.77	467,110.58	1,721.00	1,438.00	477,299.58	\$ 479,458.58
Guilford.....	75,475.27	427,076.63	1,941.00	1,714.00	428,731.63	\$ 431,856.63
Hancock.....	18,399.81	580,414.62	2,362.50	1,645.00	508.75	\$ 584,296.87
Harrison.....	42,435.18	438,983.54	1,692.50	1,442.00	1,843.80	\$ 442,660.34
Harold.....	22,417.45	686,516.77	2,678.50	1,828.00	691.29	\$ 691,026.77
Harrison.....	60,357.01	716,211.50	2,906.00	2,081.00	1,001.00	\$ 722,360.50
Henry.....	25,071.83	467,086.74	2,086.50	1,391.00	470,468.24	\$ 472,951.24
Howard.....	981.11	318,374.97	1,628.00	1,278.00	308.00	\$ 320,970.97
Humboldt.....	201.00	1,442,522.32	2,730.50	1,808.00	622.50	\$ 1,447,683.32
Ia.....	1,569.12	499,674.69	1,493.50	1,055.00	900.00	\$ 501,123.19
Iowa.....	30,646.15	496,377.75	2,281.50	1,070.00	1,170.00	\$ 500,900.25
Jackson.....	8,654.47	439,188.87	2,730.50	2,702.00	429.00	\$ 444,250.37
Jackson.....	13,009.36	447,237.71	2,016.50	1,385.00	2,633.80	\$ 453,273.31
Johnson.....	2,771.25	771,255.45	1,806.00	1,806.00	771,255.45	\$ 775,867.45
Jones.....	475.61	477,934.07	2,285.50	1,810.00	1,253.80	\$ 481,303.37
Knox.....	8,986.64	388,887.42	2,804.00	2,446.00	2,235.15	\$ 394,378.57
Kossuth.....	60,985.09	731,414.54	2,078.00	1,642.00	866,738.54	\$ 736,800.08
Lee.....	36,820.63	827,658.64	2,780.00	2,000.00	62.00	\$ 832,540.64
Linn.....	4,533.13	1,781,823.94	1,911.50	4,114.00	6,388.75	\$ 1,804,238.19
Louis.....	7,079.42	269,870.78	1,821.50	1,045.00	967.50	\$ 272,744.78

## PART V—Continued.

COUNTIES	Millageous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Linn.....	8,505.51	336,382.65	1,662.00	1,549.00	2,176.90	341,485.55
Linn.....	825.00	461,686.96	1,621.50	1,549.00	825.00	465,486.46
Linn.....	3,463.54	495,446.96	2,053.00	2,167.00	1,827.50	499,493.96
Madison.....	9,559.83	707,755.33	3,446.00	2,386.00	4,101.48	715,687.81
Madison.....	106.26	657,310.08	3,347.50	1,853.00	4,066.00	665,575.58
Madison.....	78,096.11	874,828.48	4,474.00	2,775.00	3,455.14	883,833.12
Marshall.....	.....	510,879.73	1,736.00	1,346.00	900.00	514,504.73
Marshall.....	3,155.03	386,900.11	1,855.50	1,435.00	782.75	389,966.36
Marshall.....	31,717.35	361,994.50	1,197.00	1,447.50	1,270.60	366,972.60
Marshall.....	.....	496,644.30	2,846.00	1,860.00	4,806.30	505,956.60
Marshall.....	227.50	464,173.64	2,037.00	1,505.00	883.00	466,568.64
Marshall.....	22,666.68	707,819.04	1,461.00	1,319.00	1,710.61	711,319.61
Marshall.....	.....	660,529.81	2,294.00	1,083.00	278.00	663,490.81
Marshall.....	132,549.63	316,946.31	1,105.00	1,192.00	2,012.95	319,256.26
Marshall.....	22,340.17	721,454.50	2,056.00	2,167.00	2,770.30	727,282.80
Marshall.....	14,369.01	478,517.46	1,697.50	1,430.00	901.00	480,485.96
Marshall.....	567.50	690,885.52	2,730.50	2,642.50	4,295.15	698,563.67
Marshall.....	38,302.28	549,434.37	1,994.50	1,640.00	1,877.50	553,908.37
Marshall.....	171,128.82	5,351,735.48	16,967.50	8,197.50	4,250.10	5,380,783.58
Marshall.....	30,362.81	1,904,913.68	4,533.00	3,138.00	702.20	1,913,246.88
Marshall.....	4,475.21	625,167.95	2,420.00	1,720.00	2,213.00	631,520.95
Marshall.....	1,195.78	573,868.51	1,274.00	1,370.00	1,545.75	577,037.26
Marshall.....	6,961.10	874,802.14	1,900.50	1,285.00	2,049.50	880,134.14
Marshall.....	30,400.28	1,282,809.50	2,550.50	2,539.00	1,911.00	1,304,690.00
Marshall.....	1,306.61	500,378.03	1,277.00	1,029.00	642.50	502,328.03
Marshall.....	56.38	602,351.29	2,445.00	2,497.00	985.35	606,448.64
Marshall.....	41,741.71	838,466.78	3,177.50	1,833.00	1,117.00	844,594.28
Marshall.....	5,560.89	737,110.58	2,668.50	2,478.00	2,003.20	745,430.58
Marshall.....	2,601.69	436,116.22	1,032.00	1,080.00	507.00	438,144.22
Marshall.....	.....	826,875.42	1,800.50	914.00	326.00	829,516.92
Marshall.....	22,364.74	348,729.18	1,840.50	1,448.00	2,876.00	352,003.68
Marshall.....	6,378.78	843,814.01	4,087.00	2,332.00	837.69	849,039.49
Marshall.....	200,749.54	2,272.50	1,805.00	1,922.75	900,329.49	2,276,981.74
Marshall.....	1,084.59	560,768.28	2,520.50	1,846.00	5,547.50	569,171.28
Marshall.....	139.82	377,966.96	2,136.50	2,001.00	682,716.96	379,764.96
Marshall.....	1,031.67	1,701,415.14	4,700.00	2,161.00	1,327.95	1,709,544.16
Marshall.....	13,501.61	277,027.62	1,768.00	1,150.00	626.78	280,412.80
Marshall.....	20,696.37	497,269.22	2,780.00	2,036.00	469.48	500,684.70
Marshall.....	26,856.02	2,629,271.38	2,767.50	3,067.00	2,192.80	2,637,601.68
Marshall.....	240.11	211,588.21	1,344.50	1,133.00	543.84	213,569.55
Marshall.....	144,926.06	723,413.49	1,778.00	1,437.00	819.49	726,347.98
Total.....	\$ 1,975,535.65	\$ 605,262,165.60	\$ 278,825.00	\$ 187,380.00	\$ 169,781.00	\$ 606,216,150.50
Total for year 1917.....	\$ 1,166,640.00	\$ 61,761,975.79	\$ 778,490.50	\$ 154,568.00	\$ 132,719.05	\$ 62,031,314.34
Total for year 1916.....	\$ 1,171,738.50	\$ 63,646,566.00	\$ 779,671.50	\$ 197,027.00	\$ 141,571.10	\$ 64,597,625.44
Total for year 1915.....	\$ 614,257.08	\$ 50,950,164.53	\$ 375,678.53	\$ 153,046.75	\$ 117,148.14	\$ 51,067,635.25
Total for year 1914.....	\$ 1,336,011.80	\$ 66,475,366.31	\$ 597,687.30	\$ 156,943.00	\$ 130,530.76	\$ 67,072,500.37
Total for year 1913.....	\$ 2,516,086.82	\$ 45,415,792.82	\$ 255,838.14	\$ 119,487.96	\$ 151,800.73	\$ 45,727,089.51
Total for year 1912.....	\$ 1,872,270.17	\$ 86,560,784.00	\$ 245,167.50	\$ 202,728.50	\$ 109,562.47	\$ 87,145,106.01
Total for year 1910.....	\$ 430,248.64	\$ 31,609,828.07	\$ 207,065.50	\$ 121,096.50	\$ 101,623.72	\$ 31,832,648.28
Total for year 1908.....	\$ 487,743.18	\$ 29,811,527.94	\$ 240,461.67	\$ 119,958.93	\$ 99,248.78	\$ 30,030,738.21
Total for year 1906.....	\$ 488,469.51	\$ 23,902,006.65	\$ 240,982.70	\$ 99,571.05	\$ 80,333.16	\$ 24,123,919.51
Total for year 1905.....	\$ 806,320.64	\$ 23,724,181.53	\$ 242,334.00	\$ 95,461.00	\$ 76,017.00	\$ 23,977,000.00



TABLE NO. 16—TAXABLE VALUE OF PROPERTY, 1919.

Tax Lists of the Several Counties for the Year 1919, Showing Taxable Value of Property After Final Adjustments;  
Also Total for Previous Years.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of real property
Adair	\$ 6,700,554		\$ 514,303	\$ 1,091,019	\$ 1,116
Adams	4,785,792		350,506	695,602	866
Alfalfa	5,665,562		735,343	1,098,729	1,942
Appanoose	4,287,027		1,188,974	591,390	10,672
Archer	5,536,176		516,603	1,161,249	1,041
Benton	9,396,725	1,745	1,428,404	2,091,553	5,980
Black Hawk	7,339,374	305	6,806,279	2,568,589	4,755
Boone	7,539,114		1,383,962	1,431,632	2,540
Bremser	5,191,647	6	1,294,829	1,178,129	1,804
Buchanan	6,880,000		1,000,000	1,000,000	1,000
Buena Vista	7,477,558		1,222,702	1,077,091	2,878
Butler	7,144,156		917,002	1,349,581	1,149
Calhoun	7,461,497		972,014	1,212,220	4,017
Carroll	7,461,497		1,152,037	1,477,394	2,576
Cass	7,165,800		1,175,556	1,354,771	2,185
Cedar	7,277,148	451	1,129,588	1,700,796	5,853
Cerro Gordo	6,337,196		4,027,314	1,548,844	4,805
Cherokee	7,222,016		965,002	1,059,524	1,710
Chickasaw	5,036,121		710,259	1,008,440	1,765
Clarke	4,029,723		459,187	667,720	1,405
Clay	8,321,003		828,476	1,445,066	5,391
Clayton	7,794,114		846,457	1,547,645	2,968
Clinton	8,057,668		2,542,125	1,143,778	4,739
Crawford	11,147,862		1,723,145	1,987,791	2,621
Dallas	7,653,891		1,439,941	1,439,269	2,897
Davis	6,501,569		805,345	1,007,657	2,287
Decatur	5,014,030		501,058	884,045	1,271
Delaware	6,133,776		775,413	1,112,808	1,871
De Soto	4,078,813		3,772,974	2,089,669	2,339
Dickinson	4,085,800		4,085,800	1,087,126	1,221
Dubuque	6,753,607	707	7,286,655	3,190,074	3,635
Emmet	4,087,879		757,609	919,422	2,215
Fayette	7,385,491		1,066	1,265,347	4,213
Floyd	5,583,640	20	1,414,308	1,211,594	1,503
Franklin	7,961,043		796,541	1,476,527	3,189
Freeman	7,607,796		620,593	1,104,444	2,117
Greene	7,086,300		725,840	1,104,050	2,255
Grundy	7,398,101		655,349	1,430,722	1,930
Guarino	7,659,659		1,119,724	1,293,221	2,918
Hamilton	7,125,169		1,112,619	1,365,255	2,442
Hancock	5,770,277		652,645	1,106,340	8,253
Hardin	7,330,795		1,430,025	1,047,928	4,845
Harrison	6,901,267		1,119,724	1,293,221	2,918
Henry	4,843,482	15	688,279	1,358,437	2,436
Howard	4,993,297	557	687,911	883,090	1,168
Humboldt	5,145,863		671,984	1,181,062	2,067
Ia	8,222,572		812,916	1,311,091	1,212
Iowa	7,500,072		665,910	1,366,635	1,737
Jackson	6,381,662		705,608	1,293,805	2,067
Jasper	9,311,195		1,540,975	1,977,647	8,796
Jefferson	4,943,222		966,602	892,784	2,620
Johnson	7,607,438		2,416,401	1,712,783	3,731
Jones	5,915,020	176	865,557	1,419,100	2,877
Keokuk	6,668,844		972,234	1,415,437	4,020
Kossuth	9,827,188		966,557	2,144,202	4,770
Lake	5,546,875	15	4,085,195	1,842,840	3,946
Linn	9,444,715		5,514,106	3,071,999	5,946
Louis	4,639,437		515,963	1,099,482	2,068
Lyon	8,774,196	49	796,790	777,455	3,268
Lyon	7,908,837		850,449	1,381,318	3,213

PART I—Continued.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of real property
Madison	6,439,029		592,063	1,139,968	1,585
Marshall	7,872,033		397,719	1,543,774	4,776
Marion	5,941,336		1,067,882	1,208,200	3,482
Marshall	7,872,033		3,302,929	1,771,281	3,487
Mills	4,719,613	190	1,313,467	1,065,779	0,050
Mills	5,081,191	324	858,018	1,077,225	2,237
Missouri	7,228,774		714,405	1,307,610	3,520
Monroe	3,594,077		669,496	796,773	3,175
Monroe	5,327,378		1,149,447	1,065,280	1,433
Montgomery	5,490,345		2,284,075	1,619,220	4,882
Montgomery	8,396,108		1,071,291	1,568,303	2,855
Morgan	4,750,592		446,540	940,804	1,728
O'Brien	6,281,219		1,523,055	1,491,728	3,504
O'Brien	6,317,473		808,553	1,157,430	2,230
O'Brien	11,397,663		1,067,594	2,315,968	3,395
O'Brien	7,845,596		628,165	1,367,126	2,728
O'Brien	8,025,963		31,121,395	6,637,900	9,635
O'Brien	11,132,354		4,941,059	997,335	5,790
O'Brien	7,719,921		1,376,546	1,544,257	2,914
O'Brien	3,009,962	55	1,855,219	876,096	2,413
O'Brien	8,065,229		1,067,872	1,156,100	3,234
O'Brien	5,804,796	30	12,001,643	4,065,778	6,660
O'Brien	8,190,637		717,132	1,497,746	2,873
O'Brien	11,115,302		1,038,567	2,197,474	4,428
O'Brien	8,545,447		1,791,432	1,664,548	4,301
O'Brien	9,075,695	167	1,213,976	1,931,475	4,158
O'Brien	5,650,814		686,479	1,067,338	2,072
O'Brien	4,728,180		1,153,471	974,664	1,861
O'Brien	4,095,422		436,331	792,130	2,404
O'Brien	4,490,022		2,956,100	1,617,722	3,464
O'Brien	6,902,225		976,616	1,158,100	3,387
O'Brien	7,391,628		1,313,460	1,613,223	3,487
O'Brien	5,060,178		797,513	1,086,561	2,821
O'Brien	8,614,324		4,071,716	1,873,584	6,830
O'Brien	7,701,619		1,000,000	1,000,000	1,000
O'Brien	6,777,256	1,900	1,075,608	1,418,616	2,481
O'Brien	10,334,162		12,715,872	5,456,023	4,416
O'Brien	4,006,079		467,222	899,622	2,067
O'Brien	6,897,032	140	1,690,434	1,520,613	3,894
Totals	\$ 656,896,512	\$ 100,380	\$ 191,812,852	\$ 152,475,908	\$ 312,392
Totals for year 1918	\$ 587,795,741	\$ 111,049	\$ 180,160,136	\$ 132,431,874	\$ 320,913
Totals for year 1917	\$ 587,003,649	\$ 100,933	\$ 174,061,379	\$ 127,506,961	\$ 311,297
Totals for year 1916	\$ 583,087,363	\$ 111,118	\$ 164,250,683	\$ 120,941,259	\$ 324,780
Totals for year 1915	\$ 578,225,984	\$ 113,063	\$ 164,167,369	\$ 115,506,427	\$ 317,103
Totals for year 1914	\$ 570,142,582	\$ 115,634	\$ 167,355,664	\$ 112,126,467	\$ 300,835
Totals for year 1913	\$ 560,027,029	\$ 111,400	\$ 157,677,542	\$ 104,548,634	\$ 424,779
Totals for year 1912	\$ 419,501,327	\$ 114,224	\$ 130,908,656	\$ 95,786,880	\$ 274,884
Totals for year 1910	\$ 396,991,196	\$ 114,302	\$ 122,352,733	\$ 134,485,401	\$ 508,337
Totals for year 1908	\$ 358,614,540	\$ 111,141	\$ 115,809,975	\$ 124,423,141	\$ 502,554
Totals for year 1906	\$ 346,634,127		\$ 107,713,309	\$ 114,007,702	\$ 350,309
Totals for year 1905	\$ 345,311,402		\$ 107,041,816	\$ 108,006,055	\$ 422,403

TABLE NO. 16—TAXABLE VALUE OF PROPERTY, 1919.

PART II				
COUNTIES	Taxable value of agricultural property and trans- mission lines	Taxable value of railroad, inter- urban and car property	Net taxable value all property except money and credits	Actual value of money and credits
Adair	\$ 63,391	\$ 316,617	\$ 8,602,000	\$ 3,303,372
Adams	21,100	254,842	6,108,481	2,248,113
Allamore	29,004	530,763	8,057,864	2,948,220
Appanoose	40,108	1,037,597	7,406,751	2,232,300
Audubon	46,927	331,144	7,507,180	3,903,312
Benton	71,604	825,874	12,619,033	7,326,121
Black Hawk	85,463	1,190,784	17,486,597	9,352,309
Boone	97,730	829,022	17,407,626	4,879,546
Bremser	35,985	681,391	8,384,821	4,600,320
Buchanan	50,140	531,233	8,841,006	3,537,828
Buena Vista	39,420	714,714	11,219,151	5,123,871
Butler	63,397	860,047	10,542,832	5,252,079
Calloway	60,846	1,197,312	10,923,606	3,701,906
Carroll	56,571	1,040,847	11,080,562	4,096,615
Cass	55,250	819,708	10,573,380	6,477,890
Cedar	30,469	751,517	11,038,704	7,391,048
Cerro Gordo	72,846	1,183,141	13,173,506	4,134,252
Cherokee	35,348	431,020	10,585,286	5,215,871
Chickasaw	39,983	409,943	7,457,581	2,696,225
Clarke	39,922	497,639	5,397,013	2,960,140
Clay	32,503	860,538	11,457,867	2,136,211
Clayton	61,641	1,070,008	11,332,833	6,244,120
Clinton	80,414	1,037,680	16,225,447	5,677,688
Crawford	67,164	1,400,540	15,875,251	6,701,595
Delaware	59,377	790,053	11,435,300	4,614,827
Davis	39,940	531,016	6,237,845	2,447,119
De Witt	46,860	825,349	6,837,330	2,535,822
Delaware	46,860	791,621	8,487,183	2,535,822
Des Moines	67,984	604,590	11,243,008	6,084,219
Dickinson	30,820	860,470	6,558,540	1,386,854
Dubuque	96,184	1,063,184	16,303,621	8,621,184
Emmet	18,472	502,962	6,363,599	1,335,100
Fayette	67,045	1,033,722	12,820,444	4,892,136
Floyd	67,571	1,033,722	8,844,453	3,696,629
Franklin	45,568	748,573	9,925,148	2,938,241
Fremont	60,009	968,365	7,439,881	3,079,830
Greene	43,590	565,650	10,519,025	3,725,319
Grundy	40,531	569,735	10,115,253	4,167,119
Guthrie	38,712	501,180	9,833,030	4,891,220
Hamilton	81,903	715,672	10,414,500	3,967,747
Hancock	37,102	738,436	8,303,535	1,701,596
Hardin	30,306	1,177,263	11,508,778	6,534,653
Harrison	67,618	1,034,546	10,620,560	4,195,554
Henry	52,274	566,838	7,792,059	2,586,655
Howard	39,916	513,000	6,874,999	2,903,840
Humboldt	94,860	675,271	7,775,402	2,736,320
Iowa	33,085	380,497	8,886,581	2,586,655
Jackson	41,608	499,484	10,329,464	6,637,544
Jackson	44,704	758,704	9,304,427	4,336,543
Jasper	60,923	867,141	13,791,278	8,937,623
Jefferson	37,102	738,436	7,331,514	1,701,596
Johnson	88,857	623,560	12,628,528	6,732,205
Jones	30,383	838,700	9,190,713	5,000,130
Keokuk	54,517	1,174,958	10,290,847	6,314,467
Kossuth	65,773	1,180,101	14,217,101	2,949,604
Lee	73,578	1,604,315	13,680,688	2,772,121
Lincoln	115,581	1,654,973	22,725,173	9,731,584
Louis	55,585	552,925	6,845,860	2,623,546
Lucas	27,711	568,599	8,854,136	2,137,760
Lyon	87,513	943,561	11,184,290	2,735,800
Madison	80,408	1,131,527	8,475,475	4,564,809
Mahaska	73,152	1,184,244	11,077,609	5,362,880

## PART II—Continued.

COUNTIES	Taxable value of telephone, tele- graph and trans- mission lines	Taxable value of railroad, inter- urban and shopping car property	Net taxable value except money and credits	Actual value of money and credits
Marion	48,470	872,843	9,220,206	5,820,947
Marshall	91,068	1,021,329	13,258,795	7,150,387
Miller	46,018	660,779	7,018,343	2,478,650
Monroe	38,527	658,222	7,455,454	5,203,023
Monroe	37,014	1,029,673	10,839,495	1,725,204
Monroe	27,509	791,484	5,831,124	1,278,984
Montgomery	31,735	413,276	8,900,081	5,426,506
Muscatine	36,689	1,020,580	10,486,701	5,731,889
O'Brien	43,933	845,201	11,873,923	4,070,051
Oceola	56,571	568,254	6,721,840	1,679,025
Page	48,107	831,104	10,279,537	2,224,254
Palo Alto	41,140	532,025	8,731,459	1,801,437
Plymouth	100,331	987,749	13,726,405	3,740,964
Pocahontas	28,593	705,909	10,027,359	2,421,395
Pottawattamie	150,580	1,221,310	48,277,965	26,026,584
Pottawattamie	178,502	1,760,401	29,888,876	8,267,802
Poweshiek	165,168	660,467	11,515,343	7,623,062
Ringgold	34,808	739,377	6,509,000	2,222,546
Sac	64,974	977,010	11,744,529	3,666,496
Scott	76,288	1,068,045	22,031,819	11,621,715
Shelby	50,000	790,807	11,515,311	1,250,114
Sioux	97,172	1,356,705	15,809,138	5,735,494
Sioux	55,241	1,081,813	13,125,741	7,963,250
Stam	79,144	1,222,722	13,571,867	5,512,771
Taylor	34,484	511,254	8,221,411	4,568,004
Union	43,150	840,602	7,041,138	2,765,596
Van Buren	37,641	655,710	6,016,055	2,307,277
Wapello	66,703	915,700	9,968,810	4,178,740
Warren	73,854	912,458	9,505,640	6,147,507
Washington	85,078	901,403	11,206,547	7,009,722
Wayne	74,180	1,011,285	12,587,782	229,064,615
Webster	106,135	1,431,383	16,083,974	4,601,968
Winnebago	25,184	460,870	6,033,006	1,800,002
Winnebago	25,184	460,870	6,033,006	1,800,002
Winnebago	25,184	460,870	6,033,006	1,800,002
Woodbury	215,543	1,201,941	30,028,000	11,244,000
Worth	28,506	460,806	5,785,298	2,237,526
Wright	66,824	1,011,611	10,474,577	2,701,600
Totals	\$ 5,882,673	\$ 81,549,498	\$ 1,080,140,177	\$ 468,277,795
Totals for year 1918	\$ 5,802,844	\$ 80,497,104	\$ 1,008,090,783	\$ 436,068,790
Totals for year 1917	\$ 5,070,204	\$ 80,704,152	\$ 975,387,732	\$ 229,064,615
Totals for year 1916	\$ 5,194,247	\$ 81,335,779	\$ 905,143,029	\$ 307,258,690
Totals for year 1915	\$ 5,100,501	\$ 81,531,948	\$ 945,061,505	\$ 273,861,790
Totals for year 1914	\$ 4,730,731	\$ 80,760,449	\$ 802,476,812	\$ 251,828,367
Totals for year 1913	\$ 4,554,238	\$ 79,907,444	\$ 917,181,156	\$ 210,712,518
Totals for year 1912	\$ 4,343,248	\$ 67,754,123	\$ 718,973,297	\$ 180,199,198
Totals for year 1910	\$ 3,992,840	\$ 63,166,508	\$ 603,211,107	\$ 120,199,198
Totals for year 1908	\$ 3,362,840	\$ 64,642,325	\$ 696,596,216	\$ 120,199,198
Totals for year 1906	\$ 2,640,995	\$ 63,144,987	\$ 631,587,370	\$ 120,199,198
Totals for year 1905	\$ 2,408,132	\$ 58,888,776	\$ 622,738,073	\$ 120,199,198



TABLE NO. 17—TAXES LEVIED, 1919.

Amount of Taxes levied in the Several Counties for the Year 1919 as Reported by the County Auditors; Also Total for Previous Years.

PART I					
COUNTIES	General state levy	General state tax	General state tax on moneys and credits	Capitol extension levy	Capitol extension tax
Adair.....	7.35	\$ 63,886.20	\$ 1,371.78	.15	\$ 1,303.80
Adams.....	7.35	44,897.14	735.58	.15	916.27
Allamore.....	7.35	59,225.52	1,312.97	.15	1,268.68
Appanoose.....	7.35	55,101.20	1,080.37	.15	1,124.51
Audubon.....	7.35	55,177.81	1,028.72	.15	1,126.69
Benton.....	7.35	100,669.86	3,325.64	.15	2,043.81
Black Hawk.....	7.35	132,205.16	3,329.25	.15	2,638.04
Bloom.....	7.35	84,500.05	1,965.76	.15	1,724.57
Bremser.....	7.35	61,628.61	2,296.02	.15	1,207.68
Buchanan.....	7.35	64,381.39	2,551.25	.15	27.25
Bureau.....	7.35	142,475.29	2,191.03	.15	1,082.73
Butler.....	7.35	77,542.74	2,351.42	.15	1,075.28
Calhoun.....	7.35	90,788.49	1,501.75	.15	1,638.56
Cass.....	7.35	85,518.50	2,673.01	.15	1,773.43
Cedar.....	7.35	75,568.62	2,556.09	.15	1,041.02
Cerro Gordo.....	7.35	81,134.48	3,715.39	.15	1,655.76
Cherokee.....	7.35	96,828.21	1,284.65	.15	1,076.69
Chickasaw.....	7.35	77,801.89	1,430.85	.15	1,587.79
Clarke.....	7.35	54,813.79	1,232.95	.15	1,118.58
Clay.....	7.35	41,039.60	1,136.35	.15	827.54
Clayton.....	7.35	85,478.91	1,945.51	.15	1,769.67
Clinton.....	7.35	89,206.32	3,487.79	.15	1,069.92
Crawford.....	7.35	119,962.64	2,438.12	.15	2,448.82
Dallas.....	7.35	111,754.66	1,587.52	.15	43,286.71
Davis.....	7.35	84,048.72	1,987.52	.15	1,715.28
Deaure.....	7.35	43,848.16	1,178.54	.15	935.68
DeKalb.....	7.35	50,554.27	1,298.56	.15	1,055.71
Des Moines.....	7.35	66,850.79	1,975.70	.15	1,233.68
Dickinson.....	7.35	88,372.43	2,460.74	.15	1,701.50
Dubuque.....	7.35	48,295.06	1,435.76	.15	1,483.74
Emmet.....	7.35	131,415.52	1,898.36	.15	2,745.22
Fayette.....	7.35	46,772.24	490.67	.15	954.54
Floyd.....	7.35	62,025.76	2,349.94	.15	1,878.06
Franklin.....	7.35	65,007.01	1,448.09	.15	1,296.09
Fremont.....	7.35	72,971.89	1,538.63	.15	1,489.22
Greene.....	7.35	54,683.05	1,597.74	.15	1,115.96
Grundy.....	7.35	77,314.83	1,507.82	.15	1,277.86
Guthrie.....	7.35	74,324.83	2,075.45	.15	1,516.83
Hamilton.....	7.35	70,000.56	1,812.33	.15	1,612.61
Hancock.....	7.35	76,546.57	1,710.54	.15	1,526.17
Hardin.....	7.35	61,016.28	736.14	.15	1,245.23
Hardy.....	7.35	84,544.77	2,410.83	.15	1,725.38
Harrison.....	7.35	78,641.66	1,480.55	.15	1,604.94
Henry.....	7.35	50,007.88	2,770.49	.15	1,104.31
Howard.....	7.35	59,521.09	1,910.71	.15	1,031.21
Humboldt.....	7.35	57,149.70	1,598.45	.15	1,166.31
Ia.....	7.35	65,275.21	1,322.14	.15	1,222.14
Iowa.....	7.35	75,913.76	2,005.92	.15	1,549.26
Jackson.....	7.35	68,287.54	2,196.25	.15	1,305.66
Jasper.....	7.35	101,396.63	3,476.73	.15	2,906.71
Jefferson.....	7.35	65,325.29	1,734.70	.15	1,136.14
Johnson.....	7.35	91,349.68	3,111.77	.15	1,864.25
Jones.....	7.35	66,526.39	2,833.38	.15	1,296.45
Kiowa.....	7.35	55,620.37	3,070.87	.15	3,070.87
Kossuth.....	7.35	104,592.02	1,678.74	.15	2,182.74
Lee.....	7.35	96,849.60	1,492.60	.15	1,566.11
Linn.....	7.35	174,458.14	4,543.13	.15	3,600.27
Louis.....	7.35	50,317.72	1,287.22	.15	1,020.89

PART I—Continued.

COUNTIES	General state levy	General state tax	General state tax on moneys and credits	Capitol extension levy	Capitol extension tax	Capitol extension tax on moneys and credits
Local.....	7.35	42,807.84	1,144.68	.15	873.63	23.36
Lyon.....	7.35	82,204.53	1,191.06	.15	1,077.64	24.16
Madison.....	7.35	63,764.74	2,023.35	.15	1,301.32	41.30
Mahaska.....	7.35	81,421.08	2,300.00	.15	1,061.65	46.97
Marion.....	7.35	67,857.27	1,776.06	.15	1,384.84	56.05
Marshall.....	7.35	97,432.14	2,591.47	.15	1,588.82	86.64
McIntosh.....	7.35	51,564.75	1,537.16	.15	1,062.68	31.80
Monroe.....	7.35	56,048.33	1,968.48	.15	1,143.84	40.79
Montgomery.....	7.35	75,837.50	838.79	.15	1,551.92	17.58
Muscatine.....	7.35	65,723.46	639.46	.15	874.90	12.80
Muscatine.....	7.35	58,804.08	2,149.17	.15	1,206.11	43.98
Muscatine.....	7.35	77,077.25	2,471.98	.15	1,073.00	50.49
Muscatine.....	7.35	87,773.33	2,665.79	.15	1,781.00	42.77
O'Brien.....	7.35	49,092.50	556.76	.15	1,008.23	11.35
O'Brien.....	7.35	75,503.13	3,967.54	.15	1,541.90	80.88
Palo Alto.....	7.35	64,323.05	716.79	.15	1,312.70	14.63
Pennock.....	7.35	115,544.76	2,149.68	.15	2,363.74	45.87
Pocahontas.....	7.35	75,695.66	1,065.64	.15	1,003.58	22.35
Polk.....	7.35	354,843.04	10,269.85	.15	7,241.09	210.20
Polk.....	7.35	135,394.19	2,093.53	.15	1,134.25	36.35
Poweshiek.....	7.35	85,706.71	3,061.90	.15	1,708.30	62.49
Ringgold.....	7.35	48,503.33	504.35	.15	989.82	38.42
Rice.....	7.35	85,323.64	1,792.02	.15	1,701.73	36.64
Rice.....	7.35	109,450.87	4,064.90	.15	2,437.77	101.12
Rice.....	7.35	82,461.94	2,313.50	.15	1,082.90	47.18
Rice.....	7.35	116,197.09	3,291.50	.15	2,571.37	60.22
Rice.....	7.35	96,225.57	2,247.88	.15	1,960.88	60.21
Rice.....	7.35	99,753.36	4,511.49	.15	2,035.78	91.81
Rice.....	7.35	60,427.37	1,879.39	.15	1,233.21	36.79
Rice.....	7.35	51,458.28	1,138.48	.15	1,060.17	23.23
Rice.....	7.35	44,218.00	788.70	.15	962.40	16.10
Rice.....	7.35	73,270.75	1,456.84	.15	1,405.82	29.73
Rice.....	7.35	69,866.65	1,425.88	.15	1,425.88	54.08
Rice.....	7.35	82,766.66	2,269.48	.15	1,720.48	72.70
Rice.....	7.35	56,400.69	1,454.67	.15	1,151.03	29.94
Rice.....	7.35	118,253.10	1,080.34	.15	2,413.22	32.06
Rice.....	7.35	68,398.28	1,825.41	.15	1,746.75	37.75
Rice.....	7.35	75,447.20	2,450.00	.15	1,468.92	50.00
Rice.....	7.35	220,705.80	2,738.53	.15	4,504.70	55.88
Rice.....	7.35	45,221.94	1,105.06	.15	867.79	22.58
Totals.....	7.35	\$7,969,065.47	\$309,035.08	.15	\$163,337.89	\$ 4,253.60
Totals for year 1918.....	6.25	\$6,295,966.53	\$103,838.94	.17	\$171,244.97	\$ 5,199.96
Totals for year 1917.....	7.25	\$7,008,966.68	\$107,882.40	.17	\$165,763.12	\$ 4,619.47
Totals for year 1916.....	4.33	\$4,135,065.03	\$107,243.64	.17	\$162,065.27	\$ 4,253.11
Totals for year 1915.....	4.33	\$4,090,066.00	\$102,111.28	.17	\$163,721.62	\$ 4,138.94
Totals for year 1914.....	4.4	\$4,106,340.46	\$ 97,793.88	.5	\$466,567.57	\$11,066.14
Totals for year 1913.....	4.4	\$4,046,042.58	\$ 88,053.52	.5	\$459,746.03	\$10,048.86
Totals for year 1912.....	2.9	\$2,802,763.68	\$ 77,870.26	.....	.....	.....
Totals for year 1910.....	3.8	\$2,631,229.27	.....	.....	.....	.....
Totals for year 1908.....	4.	\$2,667,895.64	.....	.....	.....	.....
Totals for year 1906.....	3.5	\$2,221,556.06	.....	.....	.....	.....
Totals for year 1905.....	3.7	\$2,344,341.00	.....	.....	.....	.....

TABLE NO. 17.—TAXES LEVIED, 1919.

PART II					
COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Adair.....	\$ 47,617.43		\$ 8,878.60	\$ 8,878.60	
Adams.....	21,040.65		6,308.15		
Alfalfa.....	95,783.44	\$ 17,334.38		16,445.85	\$ 2,953.21
Appanoose.....	14,907.61	27,490.28	14,903.50		1,409.35
Audubon.....	77,287.43		7,728.78	7,728.59	
Benton.....	96,291.02				1,409.35
Black Hawk.....	73,797.48	13,879.59	11,588.79	39,877.83	3,687.78
Boone.....	106,478.63	11,697.63	11,497.63	22,965.25	2,874.41
Bremer.....	57,016.00	8,384.82	14,354.32		2,515.49
Buchanan.....	63,192.02		9,027.48		
Buena Vista.....	66,631.88		11,504.20		
Butler.....	73,798.78		20,812.52		
Calhoun.....	93,588.60		10,571.60	19,159.30	
Carroll.....	93,518.59		5,844.79	11,680.00	
Cass.....	74,347.07				
Cedar.....	66,365.24			17,310.56	
Cerro Gordo.....	80,063.73	36,697.33	13,348.72	26,697.33	6,674.35
Cherokee.....	86,343.63			6,498.57	1,678.02
Chickasaw.....	41,177.40		4,512.38	10,675.02	
Clarke.....	33,373.81		2,294.74		573.46
Clay.....	93,028.92		11,486.17	11,486.17	2,296.92
Clayton.....	64,940.37		11,807.34	11,807.34	
Clinton.....	66,628.65	11,660.01	33,314.33	4,997.15	
Crawford.....	121,637.76		13,684.25	10,643.30	1,569.47
Dallas.....	60,671.95		3,611.08	22,411.24	3,521.68
Davis.....	37,457.67	6,297.84		18,713.54	
Decatur.....	56,492.94			13,927.19	
Delaware.....	54,977.77		9,156.33	18,312.73	3,662.77
De Motte.....	66,398.20		6,385.10	3,822.92	
Dickinson.....	58,244.00	3,369.28	6,618.65	13,237.39	1,823.75
Dubuque.....	123,113.70		18,301.83	36,697.86	
Emmet.....	62,801.32		6,385.10		
Fayette.....	91,104.28	12,840.14	20,680.16		6,430.27
Flint.....	63,501.56		9,042.00		1,359.32
Franklin.....	60,874.40		10,137.42	10,137.36	2,067.46
Fremont.....	44,629.54		7,489.86	14,879.72	1,467.66
Greene.....	55,750.83		5,560.51	13,674.73	1,661.90
Grundy.....	72,761.02		10,364.44		1,669.38
Hathorn.....	57,148.07		9,532.90	19,047.78	568.38
Hamilton.....	74,583.71		10,634.80	15,082.11	
Hancock.....	49,806.13		8,301.43		4,150.71
Harrison.....	87,815.12		5,915.12		2,366.09
Henry.....	79,041.48			12,677.85	
Howard.....	73,180.08			12,195.38	
Howell.....	46,802.45		3,456.40	6,598.90	
Humboldt.....	35,776.49		7,356.72		1,467.66
Iowa.....	62,406.02		8,880.58	17,761.98	
Jackson.....	25,055.64			15,492.60	10,328.40
Jasper.....	48,016.18		9,016.18	1,950.34	
Jefferson.....	114,115.57		11,306.65	5,822.92	
Johnson.....	72,071.45	11,668.37	15,275.80	5,421.15	
Jones.....	19,817.65	28,337.08	12,831.09	25,702.81	1,383.36
Keokuk.....	56,403.13			2,252.50	
Kossuth.....	64,250.84			21,416.94	
Lake.....	86,398.50		14,446.15		2,860.38
Linn.....	92,286.52	18,556.44		14,344.52	2,628.08
Louis.....	97,412.94		13,590.28	24,332.34	
Lyon.....	46,532.45			13,691.90	
Madison.....	40,547.73			7,891.59	1,364.80
Mahaska.....	45,300.03				2,568.64
Marion.....	87,860.00	8,415.15	8,415.15	13,613.22	807.21
Marshall.....	87,860.00	7,573.23	8,415.15	22,781.22	2,617.62
Mills.....	83,000.66	4,616.13	2,232.20	15,464.60	9,222.80
Muscatine.....	88,833.93			26,317.59	2,916.51
Mt. Pleasant.....	65,794.40		13,258.80	13,014.15	6,507.29

PART II—Continued.

COUNTIES	General county tax	Court expense tax	County drainage tax	Poor tax	Soldiers' relief tax
Mitchell.....	51,323.88				1,579.50
Monroe.....	77,543.36				1,031.96
Montgomery.....	46,954.30	16,222.74	2,832.82	11,062.54	1,166.62
Muscatine.....	62,701.24				12,429.69
Muscatine.....	64,908.17	10,823.64			21,646.07
O'Brien.....	94,801.28		11,062.54		17,810.88
Osceola.....	36,078.79		6,797.57		3,268.53
Page.....	81,143.02	10,819.10	3,469.58	10,819.10	
Palmer.....	70,791.08		8,849.71	8,848.94	2,624.80
Plymouth.....	18,045.13	31,342.80			4,815.53
Pocahontas.....	65,146.54		10,622.56		10,622.56
Polk.....	246,212.50	144,831.28		144,831.21	16,806.94
Pottawattamie.....	18,045.13				37,615.66
Pottawattamie.....	80,275.71				1,180.53
Ringgold.....	36,092.57	6,869.14		13,198.26	
Sac.....	87,523.23		11,088.43	11,088.43	1,198.92
Saudi.....	94,903.82	71,177.01	9,566.46	47,433.94	4,745.16
Shelby.....	60,204.10			3,767.04	
Sioux.....	42,929.50		4,881.17	14,643.51	4,881.17
Sioux.....	91,629.39		12,127.76	38,795.50	
Tama.....	108,304.49		14,153.61	35,352.16	3,533.01
Taylor.....	63,499.08			16,933.25	2,620.92
Terry.....	52,671.30	7,156.05		9,305.01	
Union.....	57,730.86	1,793.15		12,032.12	1,191.56
Wapello.....	104,440.10	30,301.00		30,334.04	6,110.20
Warren.....	56,213.00	5,866.01		19,732.01	4,623.61
Washington.....	76,665.33			16,629.37	2,377.63
Wayne.....	46,041.38	7,678.55	7,673.56	15,347.13	2,307.07
Webster.....	97,847.43	24,435.10	6,000.23		4,861.39
Winnebago.....	29,031.74	6,067.87	21,068.67	15,766.72	
Winnebago.....	90,056.00		9,962.82		
Woodbury.....	121,022.37	69,921.38	13,068.00	70,091.40	9,120.18
Worth.....	38,581.75	2,967.86	5,935.65	5,935.65	
Wright.....	52,861.40		10,555.21	10,555.21	4,222.00
Totals.....	67,213,927.27	8716,719.82	9646,887.90	81,555,188.06	\$ 213,817.64
Totals for year 1918.....	60,404,630.38	8656,956.90	9511,286.80	81,407,822.17	\$ 230,948.21
Totals for year 1917.....	55,088,143.73	8303,792.55	8410,146.42	81,321,408.14	\$ 206,862.00
Totals for year 1916.....	55,417,876.39	8502,841.52	8393,578.98	81,178,382.74	\$ 244,207.83
Totals for year 1915.....	81,017,642.37	4564,476.79	8296,140.41	81,008,121.81	\$ 201,006.95
Totals for year 1914.....	84,049,855.46	4482,325.11	8423,670.98	885,710.36	\$ 201,006.95
Totals for year 1913.....	83,834,354.21	8440,330.60	8335,307.95	872,304.98	\$ 181,405.40
Totals for year 1912.....	83,603,013.57	8391,682.96	8137,629.02	879,735.60	\$ 178,498.63
Totals for year 1910.....	83,490,104.34			879,772.02	\$ 155,875.14
Totals for year 1908.....	85,064,181.78			855,394.32	\$ 144,799.09
Totals for year 1906.....	87,776,093.43			818,722.29	\$ 152,590.91
Totals for year 1905.....	82,768,406.34			832,883.12	\$ 151,460.64



TABLE NO. 17—TAXES LEVIED, 1919.

## PART III

COUNTIES	Bridge tax	City tax	Court house tax	Income tax state hospital	Income tax county hospital
Adair.....	\$ 59,496.79	\$ 33,085.72	.....	\$ 3,104.03	\$ 6,167.12
Adams.....	21,040.65	19,039.28	.....	.....	.....
Albany.....	40,337.28	34,294.33	.....	.....	.....
Appanoose.....	52,477.32	40,119.72	.....	.....	.....
Audubon.....	54,101.50	33,043.21	.....	.....	.....
Benton.....	84,567.49	87,751.69	.....	.....	.....
Black Hawk.....	73,731.60	425,346.45	.....	.....	.....
Boone.....	80,481.38	96,400.79	5,748.81	22,905.25	17,245.44
Bremer.....	58,902.85	40,732.58	.....	.....	.....
Buchanan.....	61,578.66	29,850.85	.....	.....	.....
Buena Vista.....	34,315.50	75,068.64	.....	.....	.....
Butler.....	64,893.24	40,636.72	.....	.....	.....
Calhoun.....	52,162.13	53,049.18	.....	.....	.....
Carroll.....	70,137.52	64,471.00	.....	.....	.....
Cass.....	74,147.37	73,927.18	.....	.....	.....
Cedar.....	57,711.05	.....	.....	.....	.....
Cerro Gordo.....	64,897.55	49,252.58	.....	.....	.....
Cherokee.....	75,498.40	60,434.06	.....	.....	.....
Chickasaw.....	57,052.48	35,267.74	.....	.....	.....
Clarke.....	35,508.54	34,577.82	.....	.....	.....
Clay.....	51,688.91	45,772.17	.....	.....	.....
Clayton.....	62,631.62	57,889.92	.....	.....	.....
Clinton.....	75,416.11	374,205.98	.....	.....	.....
Crawford.....	106,433.03	.....	.....	.....	.....
Dallas.....	58,528.39	92,406.39	.....	.....	.....
Davis.....	56,149.69	29,754.24	6,257.84	.....	.....
Decatur.....	31,817.47	44,611.80	.....	.....	.....
Delaware.....	48,811.78	43,900.55	.....	.....	.....
Des Moines.....	27,867.79	279,715.01	.....	.....	.....
Dickinson.....	32,483.19	.....	.....	.....	.....
Dubuque.....	87,628.55	39,468.07	.....	.....	.....
Emmet.....	25,140.54	.....	.....	.....	.....
Fayette.....	89,480.40	70,590.29	.....	.....	.....
Floyd.....	53,245.25	64,822.56	.....	.....	.....
Franklin.....	50,687.00	40,974.35	.....	.....	.....
Freeman.....	31,110.78	.....	.....	.....	.....
Greene.....	50,958.44	.....	.....	.....	.....
Grundy.....	72,701.03	45,827.88	.....	.....	.....
Guthrie.....	69,685.22	51,585.43	.....	.....	.....
Hamilton.....	74,856.28	67,607.28	.....	.....	.....
Hancock.....	41,505.77	39,854.48	.....	.....	.....
Harrison.....	85,813.22	59,441.91	.....	.....	.....
Hawley.....	75,215.74	64,823.04	.....	.....	.....
Henry.....	56,919.91	.....	.....	.....	.....
Hood.....	48,992.20	37,868.95	.....	.....	.....
Humboldt.....	55,941.40	27,678.68	.....	.....	.....
Iowa.....	62,166.87	49,471.94	.....	.....	.....
Jackson.....	72,568.82	35,786.61	.....	.....	.....
Jacksonville.....	48,721.15	.....	.....	.....	.....
Jasper.....	59,851.06	107,559.78	.....	.....	.....
Jefferson.....	84,230.05	58,415.71	.....	.....	.....
Johnson.....	89,982.34	131,178.25	.....	.....	.....
Jones.....	65,863.67	54,569.29	.....	.....	.....
Keokuk.....	53,896.41	.....	.....	.....	.....
Kossuth.....	80,676.67	16,535.53	.....	.....	.....
Lake.....	50,585.11	740,207.43	.....	.....	.....
Linn.....	91,115.19	545,115.82	.....	.....	.....
Louis.....	31,344.62	25,734.84	.....	.....	.....
Lyon.....	40,736.45	44,441.57	.....	.....	.....
Madison.....	36,711.23	144,030.34	.....	.....	.....
Mahaska.....	57,598.10	29,314.03	.....	.....	.....
Marion.....	56,095.68	107,824.13	.....	.....	.....
Marshall.....	64,696.07	95,367.41	.....	.....	.....
Marshall.....	78,522.72	122,553.00	.....	.....	.....
Mills.....	46,638.11	42,452.30	.....	.....	.....
Mitchell.....	82,582.68	47,871.89	.....	.....	.....
Monona.....	72,743.17	34,872.28	.....	.....	.....

## PART III—Continued.

COUNTIES	Bridge tax	City tax	Court house tax	Income tax hospital	Income tax county hospital
Monroe.....	29,165.62	45,650.37	.....	.....	.....
Montgomery.....	28,050.49	62,263.96	.....	.....	.....
Muscatine.....	40,288.45	172,180.11	10,823.04	.....	.....
O'Brien.....	82,117.46	74,119.22	.....	.....	.....
Oswego.....	47,580.28	25,288.71	.....	.....	.....
Page.....	73,523.05	92,585.61	.....	.....	.....
Palo Alto.....	41,744.74	38,921.78	.....	.....	.....
Pemscot.....	117,556.62	73,528.35	.....	.....	.....
Pocahontas.....	50,117.80	11,537.58	.....	.....	.....
Polk.....	129,806.41	2,000,011.50	19,510.75	.....	.....
Pottawattamie.....	134,647.75	283,094.10	.....	.....	.....
Poweshiek.....	82,626.76	93,307.29	.....	.....	.....
Ringgold.....	40,103.90	24,590.73	.....	.....	.....
Sac.....	83,918.87	77,739.58	.....	.....	.....
Scott.....	47,537.41	49,443.14	.....	.....	.....
Shelby.....	80,728.08	26,707.20	.....	.....	.....
Siox.....	73,217.54	74,897.10	.....	.....	.....
Story.....	65,063.76	136,714.02	.....	.....	.....
Tama.....	99,269.94	97,256.80	.....	.....	.....
Taylor.....	50,090.38	43,540.34	.....	.....	.....
Union.....	35,780.80	54,446.84	.....	.....	.....
Van Buren.....	49,080.12	17,203.04	.....	.....	.....
Wapello.....	39,307.37	216,086.62	.....	.....	.....
Warren.....	60,041.62	57,404.45	.....	.....	.....
Washington.....	57,048.93	78,955.91	.....	.....	.....
Wayne.....	52,714.55	47,837.02	.....	.....	.....
Webster.....	76,116.31	198,026.49	.....	.....	.....
Winnebago.....	30,716.90	54,123.44	.....	.....	.....
Winnebush.....	87,096.80	52,721.23	.....	.....	.....
Woodbury.....	104,711.05	856,387.75	79,041.55	.....	.....
Worth.....	29,628.23	16,633.32	.....	.....	.....
Wright.....	72,866.44	72,821.72	.....	.....	.....
Totals.....	86,209,304.77	\$ 10,331,459.81	\$160,759.27	\$1,076,076.30	\$ 357,822.30
Totals for year 1918.....	84,630,560.80	\$ 9,291,557.58	\$170,565.43	\$883,030.92	\$ 867,290.17
Totals for year 1917.....	84,410,021.53	\$ 9,307,224.31	\$164,527.18	\$ 800,865.29	\$ 396,823.77
Totals for year 1916.....	84,245,029.97	\$ 8,319,614.62	\$230,820.76	\$ 716,720.67	\$ 248,228.68
Totals for year 1915.....	84,114,964.80	\$ 7,537,150.88	\$327,908.27	\$ 718,573.68	\$ 367,830.68
Totals for year 1914.....	83,851,708.29	\$ 7,206,074.90	\$194,557.69	\$ 657,230.19	\$ 246,619.32
Totals for year 1913.....	82,750,165.50	\$ 6,477,554.24	\$26,728.94	\$ 725,366.29	\$ 228,015.85
Totals for year 1912.....	82,032,959.62	\$ 5,997,538.42	\$150,488.27	\$ 617,662.40	\$ 231,994.42
Totals for year 1910.....	82,736,609.45	\$ 5,376,132.05	\$269,922.01	\$ 568,943.13	\$ 143,048.19
Totals for year 1908.....	82,180,381.45	\$ 5,176,980.19	\$300,300.69	\$ 751,033.40	.....
Totals for year 1906.....	81,967,546.62	\$ 4,922,323.78	\$285,513.00	\$ 770,970.88	.....
Totals for year 1905.....	81,953,431.81	\$ 4,933,251.60	\$285,075.64	\$ 775,863.00	.....





TABLE NO. 17.—TAXES LEVIED, 1919.

## PART V.

## PART V.—Continued.

COUNTIES	Miscellaneous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Adair	\$ 9,906.79	\$ 502,997.28	\$ 1,715.00	\$ 1,674.00	\$ 377.80	\$ 506,054.98
Adams	797.79	323,150.49	1,106.00	1,102.00		325,455.49
Alamogordo	1,159.28	593,375.60	2,579.00	1,819.00		596,763.60
Appanoose	12,589.87	674,104.13	3,469.00	1,791.00		679,360.13
Audubon	2,827.80	482,493.40	1,466.00	1,389.00		485,348.40
Beeton	5,369.48	819,489.66	2,594.00	1,741.00		823,824.66
Black Hawk	9,179.67	1,608,215.53	6,308.00	2,672.00		1,617,195.53
Boone	115.73	795,141.45	3,402.00	1,856.00		799,400.45
Bremer	469.30	524,682.88	2,000.00	1,924.00		526,606.88
Buchanan	9,183.32	680,698.64	3,309.00	1,438.00		684,445.64
Butler	614.43	642,536.72	2,179.00	1,944.00		644,659.72
Calhoun	232,658.67	687,180.56	1,676.00	1,262.00		688,986.56
Carroll	2,600.34	646,890.70	2,309.00	1,528.00		649,727.70
Cass	1,967.31	680,619.65	2,378.00	1,843.00		684,840.65
Cherokee	54,132.46	622,480.49	2,304.00	1,604.00		626,490.49
Cerro Gordo	237,042.63	1,333,213.60	3,850.00	1,650.00		1,338,513.60
Cherokee	1,413.84	679,757.99	1,802.00	1,879.00		682,438.99
Chickasaw	785.43	434,449.64	1,806.00	1,464.00		437,720.64
Clarks	1,666.47	328,397.17	1,317.00	1,062.00		330,776.17
Clay	1,529.94	714,397.63	1,405.00	1,289.00		716,091.63
Clayton	1,614.48	602,549.32	2,094.00	2,231.00		606,874.32
Clinton	9,940.56	1,246,132.39	2,748.00	1,863.00		1,250,743.39
Crawford	80,298.78	917,653.43	2,435.00	1,846.00		920,934.43
Dallas	44.60	829,071.69	2,705.00	2,016.00		833,792.69
Davis	13,015.64	592,876.00	1,097.00	1,572.00		594,465.00
De Witt	2,009.42	691,639.19	1,901.00	1,937.00		694,477.19
Delaware		567,067.93	2,818.00	1,640.00		570,525.93
Des Moines	2,849.17	1,189,648.58	4,427.00	1,785.00		1,195,860.58
Dickinson	8,454.58	618,177.48	2,618.00	1,448.00		621,243.48
Dubuo	65,354.38	960,621.11	6,918.00	2,442.00		969,981.11
Emmet	88,373.41	803,137.70	2,253.00	1,819.00		807,210.70
Franklin	3,353.33	638,300.82	2,620.00	1,929.00		642,850.82
Floyd		609,889.62	1,642.00	1,386.00		612,917.62
Franklin	21,749.46	666,843.33	3,812.00	2,388.00		673,043.33
Greene	94,629.23	699,710.25	1,869.00	1,436.00		703,015.25
Grundy	11,873.84	582,591.50	1,603.00	1,200.00		585,394.50
Guthrie	35,266.21	623,295.12	2,644.00	1,654.00		627,593.12
Hamilton	9,940.56	694,439.76	2,162.00	1,167.00		697,768.76
Hancock	29,013.94	544,693.76	1,372.00	1,355.00		547,420.76
Hardin	9,089.81	804,778.00	2,539.00	1,612.00		808,930.00
Harrison	9,416.39	829,473.67	2,837.00	1,838.00		834,148.67
Henry	60,708.78	345,044.38	2,013.00	1,218.00		348,275.38
Howard	3,852.22	602,709.06	1,316.00	1,108.00		605,133.06
Humboldt	12,131.24	723,781.35	2,385.00	1,368.00		727,534.35
Iowa	1,347.62	597,735.66	1,238.00	1,027.00		600,000.66
Jackson	37,399.22	652,137.47	2,224.00	1,407.00		655,768.47
Jackson	35,266.21	540,580.48	2,238.00	1,365.00		544,183.48
Jasper	22,007.12	604,687.35	2,677.00	2,546.00		609,910.35
Jefferson	16,051.39	560,333.43	2,036.00	1,327.00		563,696.43
Johnson	7,463.05	868,652.67	2,887.00	1,768.00		873,307.67
Jones	163.60	528,781.35	1,912.00	1,838.00		531,533.35
Kearney	12,390.90	606,235.87	2,591.00	1,788.00		610,614.87
Kossuth	111,847.42	975,534.36	2,878.00	2,505.00		980,917.36
Lincoln	48.00	987,282.40	1,017.00	2,790.00		991,127.40
Linn	1,303.50	2,065,088.55	1,187.00	4,015.00		2,066,590.55
Louis	4,584.50	440,789.21	1,536.00	914.00		443,239.21
Lyon	9,989.11	440,755.37	1,490.00	1,140.00		443,385.37
Lyon	29.00	590,620.62	1,459.00	828.00		592,907.62
Madison	12,966.94	502,492.78	1,927.00	1,850.00		505,275.78
Madison	1,945.34	886,166.03	2,609.00	2,172.00		891,552.03
Marion	163.68	728,731.35	2,196.00	1,860.00		732,787.35
Marshall	4,943.92	1,008,855.00	2,387.00	2,200.00		1,013,442.00

## COUNTIES

Miscellaneous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Madison	\$6,703.17	\$22,645.70	\$1,022.00	\$1,312.00	\$28,583.70
Madison	6,109.81	481,664.33	\$1,811.00	\$1,290.00	\$484,744.33
Madison	98,282.69	727,973.64	\$1,694.50	\$1,346.00	\$732,040.34
Madison	12,449.20	479,669.37	\$2,809.50	\$1,776.00	\$486,263.19
Madison	802.97	509,017.63	\$1,036.50	\$1,218.00	\$510,333.68
Madison	31,054.54	840,867.16	\$1,064.00	\$1,444.00	\$844,262.16
Madison	6,256.54	744,984.27	\$2,386.50	\$1,128.00	\$749,844.27
Madison	60,291.82	462,340.30	\$1,150.50	\$1,200.00	\$465,082.60
Madison	26,466.86	819,808.97	\$2,737.50	\$1,865.00	\$826,711.97
Madison	15,896.66	809,806.22	\$2,463.00	\$2,434.00	\$815,592.72
Madison	1,119.53	646,317.21	\$1,805.00	\$1,444.00	\$650,676.21
Madison	217,400.84	6,182,602.84	\$1,960.00	\$2,125.00	\$6,192,132.84
Madison	1,859,288.17	1,745,726.00	\$2,153.00	\$2,360.00	\$1,759,547.17
Madison	746,286.15	2,293.00	\$1,544.00	\$2,567.00	\$2,299,656.15
Madison	10,988.43	499,287.43	\$1,928.50	\$1,285.00	\$501,499.43
Madison	47,588.22	747,467.36	\$1,715.50	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
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Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
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Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,766.12
Madison	1,709,748.05	\$2,655.00	\$1,988.00	\$1,896.00	\$1,710,107.05
Madison	601,039.52	\$1,864.50	\$1,722.00	\$2,014.00	\$605,639.52
Madison	747,467.36	\$1,715.50	\$1,285.00	\$1,154.00	\$750,76

TABLE NO. 18—PER CAPITA VALUATION.

Population of Counties, 1920, with Total and Per Capita of Assessed Actual Value of All Property.

COUNTIES	Population, 1920	Assessed actual value of all property	Per capita assessed valuation
Adair.....	14,259	\$ 40,301,320	\$ 2,832
Adams.....	10,521	27,730,005	2,634
Allamore.....	17,286	35,511,273	2,050
App. home.....	30,535	55,500,385	1,988
Arkolon.....	12,550	37,972,437	3,023
Benton.....	24,080	66,068,185	2,744
Black Hawk.....	56,570	81,852,064	1,448
Boone.....	29,802	34,682,207	1,795
Brown.....	26,728	40,007,927	2,302
Buchanan.....	19,800	39,384,235	1,986
Buena Vista.....	18,556	52,373,807	2,819
Butler.....	17,845	50,290,718	2,818
Calhoun.....	17,783	49,519,850	2,784
Carroll.....	21,349	52,678,244	2,464
Cass.....	19,421	56,742,734	2,936
Cedar.....	17,000	54,864,544	3,228
Cerro Gordo.....	24,675	56,737,541	2,306
Cherokee.....	17,760	45,943,473	2,586
Chickasaw.....	15,431	33,206,308	2,158
Clare.....	10,506	35,723,062	3,408
Clay.....	15,960	42,519,510	2,661
Clayton.....	25,022	53,806,500	2,151
Clinton.....	43,371	71,730,777	1,653
Crawford.....	20,614	67,535,072	3,278
Dallas.....	25,120	51,421,800	2,047
Davis.....	12,574	27,801,384	2,221
Decatur.....	16,566	39,444,746	2,382
Delaware.....	18,183	41,688,320	2,300
Des Moines.....	25,020	52,866,065	2,118
Dickinson.....	10,241	27,963,493	2,730
Dubuque.....	26,302	79,048,040	3,006
Emmet.....	12,627	27,090,708	2,150
Fayette.....	29,231	55,798,291	1,923
Floyd.....	15,800	41,046,363	2,579
Franklin.....	15,807	45,633,957	2,886
Fremont.....	15,447	39,123,436	2,544
Greene.....	19,467	47,070,229	2,420
Grundy.....	14,420	44,621,720	3,094
Guernsey.....	17,568	44,123,955	2,508
Hamilton.....	19,531	47,015,490	2,405
Hancock.....	14,723	39,149,871	2,667
Hardin.....	23,337	55,007,478	2,359
Harrison.....	24,488	47,735,804	1,950
Henry.....	19,258	39,726,596	2,065
Howard.....	13,705	29,950,302	2,185
Humboldt.....	12,651	34,322,792	2,670
Iowa.....	11,682	37,653,470	3,245
Jackson.....	18,000	49,666,828	2,753
Jasper.....	19,831	47,106,087	2,317
	27,850	67,941,122	2,438

## COUNTIES

COUNTIES	Population, 1920	Assessed actual value of all property	Per capita assessed valuation
Jefferson.....	16,440	35,149,848	2,138
Johnson.....	26,402	57,306,669	2,167
Jones.....	18,607	45,039,077	2,407
Keokuk.....	20,983	51,170,933	2,438
Kossuth.....	25,082	61,620,753	2,457
Knox.....	20,478	57,736,458	2,825
Lee.....	74,004	109,035,459	1,472
Linn.....	12,179	30,445,828	2,499
Linn.....	15,886	52,719,103	3,312
Lucas.....	15,431	47,496,533	3,077
Lyon.....	15,093	41,418,006	2,737
Madison.....	26,270	52,830,103	2,011
Mahaska.....	14,967	45,360,619	3,017
Marion.....	22,630	61,081,730	2,752
Marshall.....	15,422	31,406,732	2,039
May.....	13,921	36,867,116	2,650
Mitchell.....	43,108,282		2,517
Monroe.....	23,467	53,241,951	2,275
Montgomery.....	17,048	38,989,477	2,287
Morgan.....	29,445	49,378,758	1,700
Muscatine.....	19,051	55,397,968	2,901
O'Brien.....	10,223	47,356,727	4,632
Oswego.....	14,137	36,458,327	2,589
Palo Alto.....	15,622	37,440,827	2,417
Plymouth.....	23,284	67,888,795	2,878
Pocahontas.....	15,622	47,780,440	3,042
Polk.....	228,959,870		1,681
Pottawattamie.....	61,550	92,562,044	1,527
Poweshiek.....	19,910	56,006,086	2,809
Prairie.....	12,919	29,529,291	2,270
Ringgold.....	17,600	51,986,405	2,970
Sac.....	73,052	110,445,553	1,503
Scott.....	19,065	50,128,616	2,635
Sibley.....	20,458	70,026,287	3,403
Sioux.....	29,185	62,701,345	2,137
Story.....	15,314	64,215,754	4,202
Tama.....	21,801	37,570,961	1,721
Taylor.....	17,268	33,477,377	1,880
Union.....	14,000	39,763,102	2,836
Van Buren.....	17,307	46,653,080	2,680
Vassallo.....	18,047	46,644,519	2,584
Warren.....	20,421	55,602,801	2,725
Washington.....	15,278	35,976,288	2,358
Wayne.....	27,611	69,772,103	2,508
Webster.....	19,489	27,889,780	1,427
Winnebago.....	22,901	45,131,977	1,945
Winnebush.....	96,171	149,484,837	1,611
Woodbury.....	11,630	33,854,690	2,921
Worth.....	20,348	45,910,851	2,256
Wright.....			
Totals.....	2,044,021	\$ 5,039,448,392	\$ 2,496



TABLE NO. 19—TAXES LEVIED.

Taxes Levied in State General Revenue, Special Funds, and Total for State Since 1893.

## PART I

Year	General State Revenue		State University Special		Agricultural College Special		State Teachers College Special	
	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount
1893.....	2.	\$1,124,791.80						
1894.....	2.5	1,386,270.12						
1895.....	3.5	1,364,704.22						
1896.....	2.7	1,406,923.50	.1	\$5,219.52				
1897.....	2.8	1,435,033.55	.1	54,829.15				
1898.....	3.2	1,736,175.02	.1	54,223.64				
1899.....	2.9	1,524,817.19	.1	52,579.15				
1900.....	2.6	1,494,828.27	.1	54,037.90				
1901.....	2.7	1,596,467.70	.1	55,868.39	.1	\$54,021.90		
1902.....	3.5	2,007,326.66	.2	114,757.69	.1	55,868.42		
1903.....	3.	1,917,162.87	.2	127,811.53	.1	61,966.26		
1904.....	3.	1,919,583.57	.2	127,971.87	.1	61,966.26		
1905.....	3.2	1,997,587.58	.2	124,593.67	.1	62,281.44		
1906.....	3.	1,904,178.06	.2	124,593.67	.1	62,281.44		
1907.....	3.4	2,249,872.99	.2	131,819.04	.1	63,475.86		
1908.....	3.5	2,334,469.30	.2	133,294.54	.1	63,475.86		
1909.....	3.4	2,317,061.96	.2	136,395.52	.1	66,927.24		
1910.....	3.3	2,287,633.59	.2	138,642.73	.1	66,147.58		
1911.....	3.3	2,507,445.93	.2	151,662.29	.1	75,831.44		
1912.....	3.4	2,510,010.84	.2	147,688.78	.1	73,845.47		
1913.....	2.9	2,724,603.30	.2	187,911.80	.1	95,547.19		
1914.....	2.9	2,770,898.19	.2	191,230.83	.1	95,547.19		
1915.....	4.38	4,195,117.28						
1916.....	4.33	4,242,528.67						
1917.....	7.25	7,236,849.08						
1918.....	6.25	6,480,465.47						
1919.....	7.35	8,301,130.85						

TABLE NO. 19—TAXES LEVIED.

## PART II

Year	Capital Extension Special		State Institution Special		Agricultural Extension Special		Total tax to be collected for all purposes—state, county and local	
	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Rate in fractions of a mill	Amount	Average rate in mills	Amount
1893.....							32.3	\$18,397,407.54
1894.....							32.2	18,497,468.75
1895.....							33.6	18,785,967.49
1896.....							33.4	18,584,429.67
1897.....							33.1	18,353,964.81
1898.....							34.3	18,695,486.00
1899.....							35.8	18,801,747.78
1900.....							36.5	19,726,789.80
1901.....							36.9	20,600,044.23
1902.....							39.4	22,542,380.45
1903.....							38.2	25,657,913.96
1904.....							42.	23,092,543.83
1905.....							41.8	26,061,577.03
1906.....							41.5	26,333,163.31
1907.....							41.7	27,885,794.75
1908.....							45.9	29,248,378.54
1909.....							45.12	31,281,231.48
1910.....							46.1	32,500,045.88
1911.....							47.02	37,197,221.58
1912.....							50.84	37,148,106.01
1913.....	.5	\$469,794.89	.5	\$469,794.82	.5	\$469,794.85	49.5	46,022,009.60
1914.....	.5	477,023.71	.5	477,023.65	.5	477,023.69	46.68	47,072,369.27
1915.....	.17	167,860.56					45.50	50,676,653.55
1916.....	.17	166,350.38					51.98	54,267,625.44
1917.....	.17	160,792.59					58.98	62,381,314.24
1918.....	.17	176,444.69					59.28	66,216,120.50
1919.....	.15	167,811.49					66.21	80,435,235.92

TABLE NO. 20—COMPARISON OF ASSESSMENTS.  
Reported and Adjusted Valuation of Property of Various Classes Since 1870.

Year	PART I				
	Reported actual value per acre	Adjusted actual value per acre	Reported actual value of lands	Reported actual value of towns lots	Exemption for roads, soldiers and house-stands
1870			\$ 181,881,973	\$ 40,277,055	\$ 222,154,028
1871			215,446,401	45,234,943	260,681,344
1872			213,440,401	45,234,943	258,675,344
1873			217,007,148	47,642,585	264,649,733
1874			217,007,148	47,642,585	264,649,733
1875			228,413,607	49,273,010	277,686,617
1876			228,413,607	49,273,010	277,686,617
1877			229,215,108	52,375,690	281,590,798
1878			229,215,108	52,375,690	281,590,798
1879			244,879,253	54,384,401	300,263,654
1880			245,870,253	54,384,401	300,254,654
1881			241,286,259	55,024,683	296,310,942
1882			241,286,259	55,024,683	296,310,942
1883			267,582,087	65,680,954	333,263,041
1884			267,582,087	65,680,954	333,263,041
1885			277,370,864	71,445,043	348,815,907
1886			277,370,864	71,445,043	348,815,907
1887			271,708,734	71,445,043	343,153,777
1888			271,708,734	71,445,043	343,153,777
1889			272,857,569	85,755,427	358,612,996
1890			272,857,569	85,755,427	358,612,996
1891			274,477,685	96,134,229	370,611,914
1892			274,477,685	96,134,229	370,611,914
1893			260,230,205	103,927,048	364,157,253
1894			260,230,205	103,927,048	364,157,253
1895			262,080,711	103,927,185	366,007,896
1896			262,080,711	103,927,185	366,007,896
1897			300,330,148	113,672,255	414,002,403
1898			300,330,148	113,672,255	414,002,403
1899	\$14.53	\$14.77	1,106,658,502	371,171,393	\$1,477,829,895
1900	24.76	24.76	1,254,698,357	79,611,158	\$1,334,309,515
1901	26.96	25.88	1,250,018,087	263,091,798	\$1,513,109,885
1902	26.79	26.79	1,253,018,087	263,091,798	\$1,516,109,885
1903	42.04	42.10	1,455,394,622	429,952,624	\$1,885,347,246
1904	42.39	42.39	1,455,394,622	429,952,624	\$1,885,347,246
1905	41.70	40.78	1,447,233,338	417,860,806	\$1,865,094,144
1906	40.47	40.47	1,447,233,338	417,860,806	\$1,865,094,144
1907	41.88	41.42	1,436,996,141	407,561,851	\$1,844,557,992
1908	41.52	41.35	1,440,806,229	480,237,846	\$1,921,044,075
1909	43.03	42.04	1,470,000,138	488,979,484	\$1,958,979,622
1910	42.60	42.73	1,480,000,001	500,790,775	\$1,980,790,776
1911	43.43	40.07	1,503,744,488	524,660,063	\$2,028,404,551
1912	44.91	42.37	1,559,436,656	535,791,962	\$2,095,228,618
1913	46.77	46.81	1,755,044,955	580,589,621	\$2,335,634,576
1914	66.79	66.70	2,390,620,061	623,575,317	\$3,014,195,378
1915	68.02	68.01	2,341,418,061	609,006,067	\$2,950,424,128
1916	67.61	67.03	2,382,702,025	607,309,903	\$2,990,011,928
1917	66.86	68.13	2,305,094,064	711,730,880	\$3,016,824,944
1918	68.12	68.12	2,338,877,013	720,877,170	\$3,059,754,183
1919	69.34	75.64	2,412,919,422	784,235,715	\$3,197,155,137
1920	73.10	76.84	2,615,544,147	780,021,894	\$3,395,566,041

TABLE NO. 20—COMPARISON OF ASSESSMENTS.

## PART II

Year	Net equaled taxable value of lands and town lots	Equalized taxable value of personal property	Taxable value of railroad and sleeping car property	Taxable value of telegraph and telephone properties	Taxable value of express companies	Net equaled taxable value of state
1870	\$ 207,561,601	\$ 71,971,191				\$ 279,532,792
1871	273,836,469	75,203,889				349,040,358
1872	273,836,469	75,203,889				349,040,358
1873	278,586,019	71,683,367				350,269,386
1874	278,586,019	71,683,367				350,269,386
1875	294,313,368	84,758,071				379,071,439
1876	302,277,681	79,971,680				382,249,361
1877	302,277,681	79,971,680				382,249,361
1878	310,381,408	75,458,822				385,840,230
1879	310,381,408	75,458,822				385,840,230
1880	309,381,408	82,628,653				392,010,061
1881	309,381,408	82,628,653				392,010,061
1882	309,381,408	82,628,653				392,010,061
1883	309,381,408	82,628,653				392,010,061
1884	309,381,408	82,628,653				392,010,061
1885	309,381,408	82,628,653				392,010,061
1886	309,381,408	82,628,653				392,010,061
1887	309,381,408	82,628,653				392,010,061
1888	309,381,408	82,628,653				392,010,061
1889	309,381,408	82,628,653				392,010,061
1890	309,381,408	82,628,653				392,010,061
1891	309,381,408	82,628,653				392,010,061
1892	309,381,408	82,628,653				392,010,061
1893	309,381,408	82,628,653				392,010,061
1894	309,381,408	82,628,653				392,010,061
1895	309,381,408	82,628,653				392,010,061
1896	309,381,408	82,628,653				392,010,061
1897	309,381,408	82,628,653				392,010,061
1898	309,381,408	82,628,653				392,010,061
1899	309,381,408	82,628,653				392,010,061
1900	309,381,408	82,628,653				392,010,061
1901	309,381,408	82,628,653				392,010,061
1902	309,381,408	82,628,653				392,010,061
1903	309,381,408	82,628,653				392,010,061
1904	309,381,408	82,628,653				392,010,061
1905	309,381,408	82,628,653				392,010,061
1906	309,381,408	82,628,653				392,010,061
1907	309,381,408	82,628,653				392,010,061
1908	309,381,408	82,628,653				392,010,061
1909	309,381,408	82,628,653				392,010,061
1910	309,381,408	82,628,653				392,010,061
1911	309,381,408	82,628,653				392,010,061
1912	309,381,408	82,628,653				392,010,061
1913	309,381,408	82,628,653				392,010,061
1914	309,381,408	82,628,653				392,010,061
1915	309,381,408	82,628,653				392,010,061
1916	309,381,408	82,628,653				392,010,061
1917	309,381,408	82,628,653				392,010,061
1918	309,381,408	82,628,653				392,010,061
1919	309,381,408	82,628,653				392,010,061
1920	309,381,408	82,628,653				392,010,061



TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

Number of Domestic Animals and Assessed Taxable Value of Same Since 1870.

## PART I

Year	Cattle		Horses		Mules	
	Number	Taxable value	Number	Taxable value	Number	Taxable value
1870.	867,904	\$11,170,564	\$12.87	449,323	\$19,172,056	\$42.67
1871.	659,600	12,827,849	13.37	408,690	19,144,226	29.97
1872.	1,065,860	11,827,827	11.10	543,489	19,041,091	35.04
1873.	1,178,016	12,939,807	10.98	551,052	18,029,037	34.33
1874.	1,322,197	14,508,453	11.05	526,823	19,774,401	33.33
1875.	1,436,456	15,858,884	11.01	559,077	19,810,125	33.35
1876.	1,508,831	16,446,016	10.90	638,900	20,705,572	33.43
1877.	1,432,544	14,806,841	10.35	630,385	20,100,963	30.48
1878.	1,461,256	14,737,565	10.99	618,700	20,329,709	30.65
1879.	1,528,116	15,080,508	10.30	673,050	19,671,807	29.23
1880.	1,737,088	18,328,852	10.48	692,805	20,250,490	29.33
1881.	1,962,997	21,660,853	10.52	706,046	21,038,859	29.80
1882.	1,106,826	21,066,899	10.44	742,921	23,653,463	30.52
1883.	2,157,745	22,887,204	10.47	777,697	23,594,601	30.06
1884.	2,050,091	21,520,955	10.41	777,137	24,089,838	31.01
1885.	2,210,574	24,463,381	10.97	797,187	25,157,290	31.56
1886.	2,460,500	26,003,745	10.16	889,953	24,766,628	30.18
1887.	2,741,871	24,700,034	10.33	889,815	24,901,102	31.47
1888.	2,969,087	26,028,097	8.05	907,410	25,709,710	28.33
1889.	3,119,936	27,070,341	7.70	906,455	26,879,116	27.81
1890.	3,141,443	28,347,478	7.11	1,025,429	27,354,838	26.46
1891.	3,299,000	31,645,501	6.71	1,064,684	28,104,067	25.64
1892.	3,185,004	30,266,815	6.70	1,199,483	28,100,233	24.10
1893.	2,852,377	19,025,329	6.90	1,212,750	26,285,071	21.67
1894.	1,524,567	18,565,077	7.25	1,241,767	27,031,747	17.03
1895.	3,373,527	30,227,558	4.37	1,362,285	28,538,954	15.01
1896.	2,507,984	17,313,372	7.63	1,292,194	15,290,481	12.73
1897.	2,721,186	18,060,867	8.13	1,177,028	18,127,828	11.27
1898.	2,721,186	18,060,867	8.13	1,177,028	18,127,828	11.27
1899.	2,804,895	20,912,050	6.96	1,091,733	10,133,055	9.56
1900.	2,882,813	24,029,590	7.10	1,078,019	12,172,228	11.27
1901.	3,020,647	23,215,867	6.41	1,098,671	13,373,567	12.96
1902.	3,027,337	20,374,986	5.71	1,118,005	14,430,830	12.90
1903.	2,748,411	17,476,544	5.73	1,096,959	15,079,481	13.74
1904.	2,526,076	18,477,141	5.24	1,097,872	16,400,589	14.11
1905.	3,512,512	17,909,710	5.06	1,088,297	16,630,953	14.35
1906.	3,543,258	18,587,900	5.10	1,081,782	16,860,870	15.37
1907.	3,552,400	18,865,677	5.32	1,084,088	18,235,040	16.87
1908.	3,483,105	17,604,415	5.11	1,125,411	18,604,029	16.43
1909.	3,508,237	17,647,635	5.53	1,125,769	19,470,878	17.10
1910.	3,710,196	17,526,800	5.45	1,127,844	21,322,646	18.39
1911.	2,962,098	16,063,197	5.65	1,196,787	21,760,688	18.14
1912.	2,743,187	15,005,398	5.69	1,308,811	21,609,501	17.94
1913.	2,755,036	15,745,924	6.88	1,220,674	24,005,345	19.88
1914.	2,904,805	20,859,979	7.86	1,275,825	27,507,773	21.45
1915.	3,063,891	24,613,398	8.00	1,279,523	26,886,154	21.00
1916.	2,653,790	23,379,419	8.50	1,241,387	27,878,384	22.60
1917.	2,879,879	26,075,687	8.61	1,162,687	26,808,401	22.55
1918.	3,783,794	27,051,929	11.28	1,301,648	25,652,115	24.15
1919.	3,065,274	30,571,413	12.80	1,154,607	25,025,164	21.67
1920.	3,275,270	45,388,298	13.29	1,115,064	24,644,622	21.10

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

## PART II

Year	Sheep		Swine		Goats		Total taxable value of live stock for each year
	Number	Taxable value	Number	Taxable value	Number	Taxable value	
1870.	860,717	\$39,872	\$ 60	\$68,285	\$ 1,233,000	\$3.00	\$34,735,090
1871.	537,101	275,741	60	1,068,673	2,588,081	2.56	\$3,257,290
1872.	516,166	566,551	1,001	2,444,085	2,521,065	2.06	\$3,571,857
1873.	523,008	572,438	1,001	1,460,734	2,723,886	1.86	\$3,521,540
1874.	470,336	510,071	1,081	1,255,295	2,660,756	2.38	\$3,856,697
1875.	396,467	487,738	1,221	1,390,914	3,276,343	2.37	\$4,922,784
1876.	373,619	413,923	1,111	1,363,129	3,587,242	6.3	\$4,878,700
1877.	318,435	345,871	1,001	1,654,738	3,899,301	2.36	\$4,914,288
1878.	298,229	300,256	1,013	2,540,500	4,407,736	1.91	\$4,417,451
1879.	301,360	333,905	1,107	2,343,250	3,475,233	1.90	\$4,660,682
1880.	319,354	447,067	1,307	4,400,309	4,727,642	1.92	\$5,484,267
1881.	426,581	546,200	1,357	2,129,448	4,479,308	7.05	\$5,572,911
1882.	438,467	562,712	1,287	2,069,847	4,213,137	2.08	\$5,145,872
1883.	470,420	479,257	1,191	1,895,044	4,674,965	2.15	\$5,732,439
1884.	339,674	427,389	1,171	1,846,540	5,673,149	1.97	\$5,300,888
1885.	355,916	385,871	1,087	4,478,391	4,740,548	1.71	\$5,016,801
1886.	310,005	308,990	960	2,288,071	3,542,434	1.58	\$5,001,712
1887.	271,225	277,490	1,001	1,825,335	2,852,539	1.56	\$4,934,369
1888.	244,450	261,551	991	2,544,145	3,549,841	1.84	\$4,274,340
1889.	256,160	277,626	1,002	2,237,350	4,604,064	2.06	\$5,001,780
1890.	280,050	331,124	1,182	1,856,440	4,609,803	1.94	\$5,004,080
1891.	471,047	435,232	1,001	2,544,145	4,599,055	1.58	\$5,001,780
1892.	373,804	406,076	1,353	719,997	4,208,329	1.55	\$5,007,434
1893.	409,307	566,502	1,362	2,200,794	4,771,201	2.14	\$5,382,983
1894.	435,471	414,936	1,307	2,676,622	5,265,173	2.16	\$5,808,940
1895.	415,467	305,248	882	2,895,316	4,706,215	1.65	\$5,382,941
1896.	318,469	300,814	947	2,855,709	4,726,790	1.66	\$5,076,155
1897.	343,077	332,828	977	2,800,277	4,542,567	1.66	\$5,076,155
1898.	358,305	478,738	963	2,555,513	3,851,887	1.19	\$5,076,155
1899.	378,531	673,519	877	3,517,366	3,030,397	1.19	\$5,076,155
1900.	727,690	696,076	10,534	3,524,883	4,551,291	1.28	\$5,076,155
1901.	841,234	668,654	823	7,055,714	5,400,497	1.47	\$5,076,155
1902.	646,771	499,675	708	3,066,376	5,598,727	1.63	\$5,076,155
1903.	526,586	530,465	882	7,055,714	5,519,215	1.68	\$5,076,155
1904.	465,495	511,468	784	4,060,177	5,000,667	1.30	\$5,076,155
1905.	474,847	530,964	714	4,000,103	5,739,259	1.30	\$5,076,155
1906.	528,594	464,727	864	4,322,067	5,069,441	1.41	\$5,076,155
1907.	626,885	502,391	884	4,938,551	7,271,097	1.67	\$5,076,155
1908.	726,255	684,726	877	4,780,550	5,780,755	1.21	\$5,076,155
1909.	709,277	601,090	877	4,968,447	5,232,494	1.34	\$5,076,155
1910.	888,177	757,199	947	5,390,823	6,130,294	1.87	\$5,076,155
1911.	779,028	844,724,688	2,078,139	1,871,400	10,001,400	1.64	\$5,076,155
1912.	947,385	706,788	758,081	2,924,104	1,541,570	7.994	\$5,076,155
1913.	755,619	845,699	847	4,322,067	5,937,504	2.12	\$5,076,155
1914.	773,374	709,868	957	3,780,369	8,406,357	2.54	\$5,076,155
1915.	567,570	548,276	884	4,641,751	9,629,016	1.22	\$5,076,155
1916.	553,496	602,549	1,134	5,343,767	10,654,417	2.56	\$5,076,155
1917.	569,895	645,825	1,062	5,977,569	12,079,329	2.05	\$5,076,155
1918.	809,295	5,174,888	2,62	5,492,227	22,189,650	4.00	\$5,076,155
1919.	1,022,189	5,888,868	2,58	5,174,141	26,189,609	5.05	\$5,076,155
1920.	947,795	2,184,367	2,32	4,955,880	20,600,906	4.18	\$5,076,155

TABLE NO. 22—SOURCES OF REVENUE.

Receipts in General State Revenue, Divided as to Source of Same Since July 1, 1901.

Biennial Period and Year	Receipts From Counties on Tax Levies						
	State general revenue	Insane	Blind and deaf	Tuberculous	Feeble-minded	Orphan's home	Inebriates
1901-1902	\$3,317,510.65	793,914.32	\$3,963.22	.....	24,584.79	\$45,584.47	.....
1903-1904	3,847,000.04	861,830.41	4,561.71	.....	56,000	54,660.60	.....
1905	1,989,387.50	464,981.04	1,207.18	.....	17,166.02	15,466.57	\$ 2,130.56
1907	1,968,107.12	581,058.66	1,371.19	.....	20,394.44	36,340.36	20,027.11
1909	2,086,768.62	534,972.18	1,136.95	.....	22,149.56	35,780.16	18,212.14
1910	2,328,785.49	545,470.52	764.27	.....	19,351.00	37,321.13	15,566.19
1911	2,328,728.27	565,301.21	1,047.22	.....	24,144.43	31,647.73	18,766.13
1912	2,297,231.21	557,280.54	781.54	.....	14,607.60	27,775.05	15,774.86
1913	2,307,162.51	602,520.12	898.31	.....	23,337.80	36,743.36	28,960.86
1914	2,506,167.08	606,791.92	655.12	.....	24,344.85	34,228.88	24,600.18
1915	2,621,698.72	706,438.41	705.70	\$ 21,504.57	21,541.71	24,765.67	29,671.30
1916	2,728,631.66	723,347.18	865.48	80,307.80	22,227.67	37,668.74	29,828.12
1917	3,549,788.28	795,410.43	731.63	91,162.81	36,780.25	38,729.87	37,477.25
1918	4,343,092.53	696,633.32	620.66	87,027.61	29,857.79	37,384.85	22,667.90
1919	5,061,711.04	856,326.44	874.72	114,722.60	39,034.06	40,881.19	15,647.59
1920	6,807,111.84	1,008,122.91	1,603.02	126,553.50	33,425.90	45,967.35	3,413.29
1921	7,592,701.94	1,170,945.68	1,364.54	126,054.16	43,118.67	57,611.06	5,958.46

TABLE NO. 22—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Fees and Collections by State Officers					
	Clerk of the supreme court	Dairy commissioner	Pharmacy commission	Board of health, medical examiners and hotel inspection	Commission of animal health	Board of dental examiners
1901-1902	\$7,806.55	\$ 821.00	\$28,964.00	.....	.....	\$ 607.13
1903-1904	6,743.50	2,389.00	53,263.56	\$ 6,075.87	\$ 1,063.00	\$ 445.32
1905	2,974.10	889.00	34,671.50	7,604.00	1,085.00	1,443.00
1907	2,216.33	1,008.00	22,607.50	5,465.00	1,066.00	1,800.00
1909	3,393.64	10,867.33	254.50	10,519.00	971.00	2,350.00
1910	3,296.98	9,771.95	34,806.25	7,585.36	1,340.00	2,332.00
1911	2,932.45	13,127.54	39,538.00	16,437.00	1,573.00	1,027.00
1912	4,028.07	14,651.38	36,559.00	6,666.00	1,464.50	1,556.00
1913	3,959.54	22,724.99	35,312.00	7,700.70	1,585.50	1,431.00
1914	4,394.28	25,785.77	33,904.00	10,063.00	2,161.00	1,375.00
1915	4,585.61	42,445.25	42,755.15	12,432.00	1,910.00	1,701.00
1916	4,517.63	50,865.96	39,863.45	16,902.15	2,076.00	2,171.00
1917	3,890.66	57,645.87	37,737.08	13,801.40	1,831.00	2,287.00
1918	3,981.45	56,003.86	37,316.00	15,648.40	1,821.00	1,672.00
1919	3,748.59	56,878.31	35,365.00	17,954.15	2,340.00	3,731.00
1920	3,516.40	64,336.10	34,354.00	18,174.50	2,199.00	781.00
1921	4,205.70	77,388.20	33,100.00	22,768.75	7,837.00	4,029.00

Biennial Period and Year	Fees and Collections by State Officers						
	Epileptics	Governor's notary fees	Auditor of state	Secretary of state	Superintendent of education	Commissioner of insurance	Superintendent of banking
1901-1902	.....	\$ 91,288.75	\$348,742.32	.....	\$ 2,365.00	.....	.....
1903-1904	.....	124,287.97	301,869.60	.....	2,470.50	.....	.....
1905	.....	74,832.08	147,672.28	1,824.56	.....	.....	.....
1907	.....	72,627.79	165,022.68	6,127.50	.....	.....	.....
1909	.....	77,638.71	145,869.81	19,571.50	.....	.....	.....
1910	\$10,823.00	83,008.26	154,956.54	13,323.00	.....	.....	.....
1911	24,156.00	86,039.08	288,083.41	14,300.00	.....	.....	.....
1912	3,550.00	94,117.72	272,321.08	19,353.00	.....	.....	.....
1913	13,080.00	100,420.18	177,060.16	21,335.00	.....	.....	.....
1914	23,675.00	102,083.09	209,865.20	30,435.00	.....	.....	.....
1915	3,790.00	131,674.23	228,010.52	21,567.00	.....	.....	.....
1916	24,003.00	14,929.60	152,678.78	21,000.00	\$ 88,088.06	.....	.....
1917	16,095.00	26,991.47	115,969.73	16,734.00	90,015.97	.....	.....
1918	14,957.00	37,156.96	119,673.76	16,080.50	103,770.42	.....	.....
1919	\$ 3,945.00	5,853.57	184,518.30	33,441.50	108,309.43	\$20,419.40	.....
1920	15,774.75	18,029.00	12,486.06	15,706.00	103,335.76	50,084.96	.....
1921	50,902.27	8,124.00	17,020.38	330,445.08	17,647.00	136,306.40	48,070.31

Biennial Period and Year	Fees and Collections by State Officers				
	Collateral inheritance tax	Interest on bank deposits	Motor vehicle licenses	Oil inspection	Itinerant physicians
1901-1902	\$234,664.70	.....	.....	.....	\$ 5,000.00
1903-1904	282,443.03	\$ 26,400.22	.....	.....	4,500.00
1905	199,747.62	19,416.87	.....	.....	2,900.00
1907	153,073.44	17,570.00	.....	.....	1,750.00
1909	188,286.49	10,434.54	.....	.....	1,000.00
1910	221,706.28	10,207.16	.....	.....	1,250.00
1911	215,473.02	15,244.66	.....	.....	2,000.00
1912	246,464.26	21,314.30	.....	.....	2,600.00
1913	249,845.50	21,062.53	\$ 566,571.62	.....	2,250.00
1914	281,735.86	22,621.28	711,229.07	.....	2,250.00
1915	355,375.40	30,670.86	1,065,771.08	.....	2,600.00
1916	332,190.28	31,283.17	1,324,344.54	.....	2,550.00
1917	365,178.20	17,224.51	1,736,190.25	\$ 48,381.42	1,750.00
1918	490,580.51	10,394.74	2,060,181.67	45,394.79	1,750.00
1919	422,040.72	10,213.32	2,110,821.79	47,500.83	1,000.00
1920	575,340.44	88,166.68	2,362,504.23	47,740.32	1,000.00
1921	648,871.99	84,632.28	2,737,808.86	57,153.76	1,000.00



TABLE NO. 22—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Receipts From Miscellaneous Sources					
	Insurance tax	Car line tax	Hunters' licenses	Federal aid to soldiers' homes	State institutions refunds	State institutions miscellaneous
1901-1903	\$475,484.11	-----	-----	\$121,580.97	\$7,323.64	\$5,000.00
1903-1905	555,172.88	5,041.66	-----	144,455.00	83,920.85	103,483.77
1906	550,869.87	6,096.31	-----	66,641.71	60,734.94	50,366.21
1907	555,119.48	5,564.71	-----	66,850.00	45,461.56	55,785.14
1908	568,223.67	6,219.74	-----	64,356.00	50,449.00	50,132.90
1909	518,547.71	6,273.60	-----	63,375.00	55,908.15	50,739.48
1910	532,495.76	9,452.07	818,798.00	66,961.37	64,729.10	56,491.47
1911	544,807.22	8,439.04	91,302.00	61,333.50	63,131.45	60,474.56
1912	560,419.04	8,241.25	89,384.03	55,050.00	61,496.40	56,624.60
1913	582,549.09	8,632.79	83,027.38	56,120.00	61,896.08	51,953.79
1914	469,157.32	14,019.84	98,260.45	53,175.00	92,250.79	44,663.86
1915	494,602.91	11,964.84	108,794.89	52,375.00	142,532.92	58,653.71
1916	529,237.29	11,891.66	95,841.67	51,601.06	274,188.52	52,463.71
1917	566,465.81	11,335.51	64,041.06	57,805.00	427,218.53	52,941.04
1918	669,411.04	17,047.41	60,760.10	55,470.29	401,928.58	57,959.05
1919	792,534.65	17,352.77	86,795.25	46,150.00	621,624.83	57,541.04
1920	960,426.56	28,565.46	116,435.00	45,790.11	1,008,075.48	21,522.15

TABLE 23—EXPENDITURES FOR COLLEGES.

Total Cost of the State Educational Institutions for Each Period from July 1, 1887, to July 1, 1920.

Biennial Period and Year From July 1 to July 1	State University at Iowa City			State College at Ames	
	Aid from general state revenue	Special tax for building purposes	Total cost to state	Aid from general state revenue	Total cost to state
1887-1889	\$ 85,931.90	-----	\$ 85,931.90	\$ 17,401.95	\$ 42,636.75
1889-1891	151,837.99	-----	151,837.99	38,342.64	39,689.81
1891-1893	151,833.56	-----	151,833.56	41,284.62	41,284.62
1893-1895	156,148.39	-----	156,148.39	70,536.25	70,536.25
1895-1897	167,949.46	-----	167,949.46	100,147.70	100,147.70
1897-1899	167,085.54	-----	167,085.54	96,608.00	96,608.00
1899-1901	227,185.39	-----	227,185.39	144,162.55	147,606.55
1901-1903	372,092.15	14,175.00	386,267.15	244,820.55	244,820.55
1903-1905	461,558.02	267,560.00	729,118.02	217,065.69	217,065.69
1905-1907	568,531.00	139,000.00	707,531.00	225,130.00	225,130.00
1907-1909	712,563.55	286,000.00	998,563.55	282,719.65	282,719.65
1909-1911	569,163.64	170,000.00	739,163.64	331,215.00	331,215.00
1911-1913	399,548.08	135,000.00	534,548.08	217,273.71	217,273.71
1913-1915	560,575.00	175,000.00	735,575.00	229,327.38	229,327.38
1915-1917	568,293.00	125,000.00	693,293.00	239,500.00	239,500.00
1917-1919	574,746.00	147,703.04	722,449.04	250,131.00	250,131.00
1919-1920	601,740.60	-----	601,740.60	250,131.00	250,131.00
1920	812,500.00	101,979.78	914,479.78	250,131.00	250,131.00
1921	855,500.00	-----	855,500.00	250,131.00	250,131.00
1922	1,270,000.00	-----	1,270,000.00	250,131.00	250,131.00
1923	1,114,899.78	-----	1,114,899.78	250,131.00	250,131.00
1924	1,508,915.60	-----	1,508,915.60	250,131.00	250,131.00

Biennial Period and Year	Receipts Miscellaneous		Total receipts	Per cent of general state tax to total	Disbursements
	Transfer from temporary school fund	Miscellaneous sources			Warrants and disbursements
1901-1903	\$1,562.85	\$506,839.66	\$ 517,852.50	53.7	\$ 5,731,394.79
1903-1905	1,941.72	63,898.76	65,840.48	58.2	6,795,794.22
1906	739.28	14,354.03	15,093.31	57.1	8,796,394.62
1907	588.71	8,190.77	8,779.48	54.9	3,785,834.74
1908	571.19	9,562.73	10,133.92	56.9	3,801,642.81
1909	796.88	47,538.78	48,335.66	57.4	4,858,733.63
1910	700.45	4,014.36	4,714.81	53.9	4,189,933.43
1911	682.53	4,465.48	5,148.01	53.6	4,008,252.88
1912	633.08	4,941.31	5,574.39	48.1	5,391,611.57
1913	601.50	9,153.37	9,754.87	46.2	5,084,709.15
1914	667.72	6,167.56	6,835.28	47.9	6,742,689.87
1915	612.62	101,237.74	101,850.36	60.7	6,586,390.15
1916	600.42	543,338.31	543,938.73	41.3	6,684,395.77
1917	702.29	11,860.03	12,562.32	45.8	9,194,091.91
1918	739.99	56,236.21	56,976.20	31.4	10,296,722.99
1919	606.60	87,230.37	87,836.97	48.4	10,327,075.78
1920	556.90	436,796.48	437,353.38	37.5	14,682,537.98

TABLE NO. 24—DISBURSEMENTS FROM TREASURY.

Total Disbursements from General State Revenue for Each Biennial Period from July 1, 1893, to July 1, 1920.

Biennial Period and Year Ending June 30	Institutions Under Board of Control		Institutions Under Board of Education		General assembly
	Support and cur- rent expense	Buildings and improvements	Support and cur- rent expense	Buildings and improvements	
1893-1895.....	\$1,781,425.38	\$ 202,036.81	\$ 174,063.77	\$ 140,158.43	\$ 177,346.00
1895-1897.....	2,074,190.84	779,008.58	209,084.29	149,039.48	282,553.65
1897-1899.....	1,968,330.08	519,255.00	276,577.68	39,234.82	159,516.90
1899-1901.....	2,181,430.00	326,919.83	416,247.33	118,447.07	155,403.46
1901-1903.....	2,390,013.73	1,048,877.74	611,028.82	239,720.30	158,980.47
1903-1905.....	2,960,431.41	748,730.56	794,865.39	247,159.31	134,773.21
1905-1906.....	1,465,697.06	425,017.86	527,803.04	211,450.62	187,199.78
1906-1908.....	2,971,170.94	782,568.65	1,230,531.56	207,600.83	135,909.98
1908-1910.....	3,128,382.91	821,186.15	1,593,717.54	231,869.16	156,072.16
1911-1912.....	3,381,612.14	651,477.17	1,960,718.84	245,511.60	145,066.61
1913-1914.....	3,731,823.02	662,408.95	2,350,574.13	284,191.56	218,896.62
1915-1916.....	4,413,303.97	567,700.98	3,270,168.93	337,135.44	219,564.67
1917-1918.....	4,825,698.34	1,287,596.74	4,616,987.21	325,641.89	239,282.16
1919-1920.....	5,957,700.90	1,943,867.29	4,854,481.64	1,405,345.14	289,967.55

Biennial Period and Year Ending June 30	Amount expended by order of executive council	Iowa National Guard	State officers, employes and boards' salaries and expenses	Miscellaneous disburse- ments and expendi- tures	Total disbursements
1893-1895.....	\$ 107,602.85	\$ 71,136.68	\$ 730,964.04	\$ 241,683.50	\$ 2,077,047.36
1895-1897.....	126,231.04	65,844.40	768,764.37	221,031.78	4,731,764.83
1897-1899.....	80,113.60	79,836.74	750,321.39	267,329.62	4,106,494.68
1899-1901.....	108,065.27	113,317.78	827,219.46	305,923.86	4,470,183.70
1901-1903.....	145,641.54	122,738.63	900,870.16	251,036.45	6,760,188.04
1903-1905.....	147,529.65	132,091.61	1,107,054.28	832,059.51	6,859,690.54
1905-1906.....	100,471.66	70,339.04	610,854.48	209,016.33	3,856,870.84
1906-1908.....	218,332.36	167,659.68	1,287,611.48	605,112.54	7,721,328.14
1908-1910.....	168,022.16	328,080.48	1,428,481.92	445,049.04	7,868,968.99
1911-1912.....	305,829.46	289,921.14	1,650,419.81	748,431.94	9,251,721.71
1913-1914.....	308,943.30	312,475.97	1,875,657.50	2,151,495.94	11,696,322.80
1915-1916.....	389,053.45	285,981.30	1,874,350.51	3,361,281.81	15,318,948.49
1917-1918.....	471,766.72	301,725.02	1,944,325.72	4,749,704.42	19,656,339.26
1919-1920.....	572,731.72	172,029.95	2,702,834.54	7,849,884.67	25,677,395.08

Note.—Special building tax for educational institutions not included, but is found in Table No. 23.



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**Part II**

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**County Accounting Department**

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LETTER OF TRANSMITTAL

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HON. W. L. HARDING, Governor:

SIR: I have the honor to transmit herewith, in accordance with law, the biennial report of the County Accounting Department of the State Auditor's office, for the biennial period ending June 30, 1920.

FRANK S. SHAW, *Auditor of State.*

Des Moines, November 1, 1920.



## COUNTY ACCOUNTING DEPARTMENT

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*To All Persons Who Receive a Copy of This Report, Greeting:*

It has been our purpose in the preparation of this report to define the policy of the state's County Accounting Department and to set out the work accomplished during the several years the department has been in operation. By carefully reading the accompanying report, you will learn what has been accomplished by this department during the first six years of its operation; that this department was on a self-sustaining basis; that, while the recovery of visible dollars and cents is one of the great objects sought by the law and that much has been accomplished in this line, a much greater saving has resulted from the discontinuance of illegal practices and the deterrent effects which the law has had on those who would otherwise have indulged in illegal practices. In fact, the saving to the public through the discontinuance of one practice alone is over one hundred thousand dollars annually, and when the total savings of what might be termed the deterrent effect of the law is considered, it amounts to several hundred thousand dollars annually. The repressive effect of this accounting law has been the means of elevating the moral standard of official life in Iowa as has no other element in the state statutory law.

Yours very truly,

FRANK S. SHAW,

*Auditor of State.*

A little more than six years has elapsed since the General Assembly enacted the law providing for a state department of inspection and supervision of county offices, under the control of the Auditor of State. In reviewing the work of the past six years, I am much gratified with the hearty co-operation and uniform courtesy extended this department by the public officers of Iowa. The mission of the department is to impartially investigate the county offices of Iowa; to prescribe and install a uniform system of accounting that is practical, economical, and understandable; to clearly define the duties of officials so they will be no longer in doubt as to the correct method of transacting the business of their respective offices; and, through the state legal department, to advise the officials on the legal construction of the statutes with the view of aiding officials in the proper discharge of their duty.

The time has come when uniform standards of efficiency and economy should be introduced and enforced in each and every office of public trust. Officers themselves are generally in favor of this policy and are doing all they can to further the aims and objects of the department, cheerfully obeying its instructors, and adopting and installing its form of records and accounts just as rapidly as the same can be inaugurated without too great inconvenience to the current work of the office.

### UNIFORM SYSTEM OF ACCOUNTING

We now not only have a practical and uniform system of accounting established in nearly every county office in the state and

in a large degree inaugurated, but we have also established step by step a uniform method of making the examination of all offices, and a uniform system of examiners' reports. This system will be more effective than the methods first used and will materially reduce the expense of examinations.

#### STATEMENT OF FINDINGS

The following is a statement of the findings for recovery and amounts appropriated to wrong accounts, to and including the close of business December 31, 1918.

Amount for recovery and appropriated to wrong accounts	\$1,604,025
Amount collected, adjusted, and restored to proper funds.	1,171,717
Balance unadjusted.....	\$ 432,308

The great portion of the \$432,308 unadjusted represents errors by assessors in returning value of corporation stocks, which, by a ruling of our Supreme Court, the auditors were prohibited from correcting after the corporation had paid their tax. Since that decision, however, county auditors have been making these corrections at the time of making their tax lists and the amounts will be saved in the future.

The above findings were made under the laws as construed by the high courts, or by the Attorney General. The department through its findings has restored considerable more money to the public treasury than it has cost to operate the same.

#### COST OF EXAMINATIONS

The cost of these examinations will average in the ordinary counties about \$400.00 per year; some more and some less, according to their system of accounts and the condition of their records; while prior to the establishing of this department some ordinary counties paid as high as thirty-two hundred dollars for one examination; and as most all counties were checked, or partially checked, by private parties, it is evident that the cost was then about

six times greater than now. It might not be out of place to quote an article from the Leavenworth Kansas Times, referring directly to our county accounting law and the cost of examinations, which reads as follows:

"Iowa is something of a reform state and among other things the state has that we haven't is a system of auditing accounts of county officers. The state dictates the system of bookkeeping and provides the auditors while the counties must pay for auditing. One Iowa paper that comes to this office complains because the auditing costs on an average of \$500.00 a year.

"Now to us here in Kansas, who recently paid out \$3,750 for one audit and apparently will get nothing for it, this Iowa annual audit appears to be a good thing and remarkably cheap. Such an audit as that would certainly have saved Leavenworth County the \$20,000 the auditors say was wrongfully retained by the officers, and in all probability would have saved as much more.

"If Iowa counties can have their accounts audited annually by competent accountants for \$500 a year, they ought to thank God and quit kicking. It is a system Kansas might well copy."

#### REPRESSIVE EFFECT A GREAT FACTOR

One of the greatest factors in connection with the county accounting law, and at the same time one that is least considered by the general public is the repressive effect that the operation of the law has brought about. Many of our people—and especially is this true of the adverse critics of the law—have fastened their attention to the direct and visible results, to the actual recovery of dollars and cents secured through settlements of discrepancies in accounts. While that is one of the great objects sought by the law, it is by no means the only purpose and result that is to be considered. The repressive effect cannot be accurately computed in dollars and cents, but only a superficial estimate is necessary to convince one of its far reaching benefit. A careful analysis of statistics in a single classification shows a saving to the tax payers of Iowa of over a hundred thousand dollars annually. Thus, when all the savings in all the classifications, are considered, it may be clearly



seen that the combined aggregate saved to the people of Iowa through this invisible feature of the county accounting law amounts to hundreds of thousands of dollars annually.

But the financial saving is not the only good that is invisibly accomplished from the repressive effect through the operation of this law. It has been the means of elevating the standard of official life in Iowa as has no other element in the state's statutory law. In short, this feature of the law, which to a great extent is ignored by the general public, is rich in merit and is inspiring men to become better public officials.

#### DIGEST OF SALARIES AND FEES FOR COUNTY AND TOWNSHIP OFFICERS

One great source of error and irregularity is the misconception of the laws governing the salaries and fees provided for official services. We have long felt the need of a digest of the laws covering these matters and have compiled a book on this subject, which is now being distributed. We have also prepared a statement of limit of tax levies for all purposes, for distribution in pamphlet form.

As the county accounting department has developed its efforts to help county officials to a better understanding of the law governing their duties and to have the installation of better systems of accounting has led many officials to look to it for advice on all matters pertaining to their respective offices. The knowledge we have gained in our six years' experience in the work has enabled us to solve many perplexing problems of law and accounting for county officials, and the eagerness with which they apply to us for advice shows their appreciation of the help we have been able to render. While we may have made mistakes, we have tried to do our best and know that much good has been accomplished. We have tried to put aside personal ambition, have disregarded partisan prejudice and have given our whole-hearted efforts to attain the highest efficiency possible for this department. We feel that we can look with pride to the result secured and to the fact that the worthy official regards us as a friend and helper.

#### COURTEOUS TREATMENT AND COOPERATION

In conclusion I wish to thank the officials for their courteous treatment and earnest cooperation in helping to establish in Iowa a practical, economical and uniform system of accounts for all county officers of the State.

The accompanying tables exhibit the financial transactions of the counties of the state in detail and as to each office is found as shown by the examinations made for the years 1918 and 1919.

Respectfully submitted,

F. S. SHAW,

Auditor of State.

TABLE NO. 1—COUNTY TREASURERS.

Receipts from All Sources for the Year 1918.

## PART I.

COUNTIES	On hand January 1, 1918	From current taxes 1917 tax list	From delinquent taxes 1916 and previous years	Penalty, interest and costs	From drainage taxes
Adair.....	11,361.19	411,528.79	2,538.31	3,042.72	
Adams.....	38,394.26	282,037.81	161.41		869.82
Adrian.....	58,805.13	375,068.10	1,382.08	1,480.57	
Allamore.....	30,515.65	518,271.91	4,807.67	3,502.63	2,512.25
Appanoose.....	58,431.22	359,042.16	1,706.21	1,286.02	
Arundel.....	56,657.63	641,674.48	1,132.02	1,702.27	
Benton.....	135,836.82	1,274,244.78	2,255.94	4,906.46	3,407.16
Black Hawk.....	243,369.71	1,617,067.28	2,721.76	2,590.55	175,195.16
Boone.....	286,319.28	2,394,319.28	1,574.66	1,400.98	
Bremser.....	68,269.76	567,964.00	2,688.25		238.30
Buchanan.....	80,274.06	616,153.22	1,714.26	1,500.99	217,967.71
Buena Vista.....	21,815.61	694,472.67	1,435.65	964.29	
Butler.....	84,786.27	503,693.55	1,968.91	1,467.71	168,796.74
Calhoun.....	75,666.56	546,566.44	1,664.55	811.29	21,316.21
Carroll.....	70,129.23	517,354.52	975.91	2,241.87	1,435.44
Cass.....	65,343.33	485,498.81	1,245.63	2,477.29	60,258.12
Cedar.....	179,685.24	1,091,127.55	5,960.62	4,744.99	
Cerro Gordo.....	50,741.46	497,584.02	1,116.19	1,413.43	
Cherokee.....	27,942.34	319,387.62	2,199.53	1,167.25	
Chickasaw.....	47,412.82	255,415.23	1,442.35	1,340.75	
Clarke.....	172,959.43	591,225.67	1,461.72	1,421.19	124,964.86
Clay.....	82,776.16	557,743.02	1,190.33	1,113.96	
Clayton.....	121,129.09	1,012,260.62	2,734.75	4,578.71	57,143.83
Clinton.....	89,612.68	697,280.94	1,705.89	1,222.74	1,993.89
Crawford.....	104,676.95		660,173.89	79.23	29,296.11
Dallas.....	53,374.77	256,596.90	1,544.39	1,812.14	
Davis.....	41,269.51	302,633.03	1,027.90	2,634.16	
Decatur.....	17,764.65	495,965.69	1,087.73		
Delaware.....	119,014.43	210,418.78	2,505.47	36,136.31	
Des Moines.....	164,236.33	497,576.96	1,219.59	2,770.00	100,716.31
Dickinson.....	211,641.03	863,166.30	27,918.82	12,695.69	
Dubuque.....	50,603.84	369,141.41	1,588.61		173,731.37
Emmet.....	90,541.61	601,271.00	1,302.12	2,372.97	
Fayette.....	56,966.29	515,118.76	439.62	82,361.13	
Floyd.....	141,217.72	545,285.94	3,111.04	3,379.55	233,500.40
Franklin.....	45,660.67	392,862.77	3,457.31	3,938.23	31,157.78
Frederick.....	113,945.98	485,127.89	798.79	1,189.18	268,829.39
Greene.....	80,286.11	412,068.14	826.86	2,683.39	
Grundy.....	18,435.78	492,332.77	1,369.19	1,388.50	29,126.55
Guthrie.....	133,917.16	539,625.56	2,256.79	1,782.74	260,116.90
Hamilton.....	87,418.47	443,649.55	940.53	940.53	
Hancock.....	73,628.25	634,799.74	2,362.81	1,618.14	106,356.59
Hardin.....	56,854.56	627,724.49	2,312.38	2,688.50	138,494.12
Harrison.....	56,623.75	437,780.70	867.76	1,312.75	
Henry.....	29,878.16	288,973.96	1,496.17	1,464.74	4,636.59
Howard.....	73,567.66	601,277.63	1,077.29	1,016.74	25,658.94
Humboldt.....	43,304.79	409,817.13	3,662.56	1.80	
Ia.....	84,217.36	475,236.18	1,569.27	1,575.46	22.14
Iowa.....	45,719.56	636,430.86	572.10	906.36	
Jackson.....	76,906.43	883,267.92	3,191.80	2,796.28	17,998.19
Jasper.....	25,423.50	416,582.64	900.29	1,091.78	
Jefferson.....	64,031.44	691,775.11	650.60	1,475.69	
Johnson.....	42,701.58	495,933.97	1,397.72	1,645.48	
Keokuk.....	53,374.81	543,981.90	1,718.12		
Kossuth.....	25,640.69	747,350.49	2,002.97	1,529.96	769,227.57
Lee.....	282,113.77	797,479.56	1,808.81	2,180.29	46,990.32
Lincoln.....	141,662.35	1,766,989.98	12,911.68	9,482.88	
Linn.....	82,811.67	961,455.91	1,467.84	1,747.88	103,739.13
Louis.....	33,092.06	326,072.31	1,169.67	1,410.33	
Lyon.....	28,454.08	446,868.37	1,374.32	954.71	

TABLE NO. 1—PART I—(Continued)

COUNTIES	On hand January 1, 1918	From current taxes 1917 tax list	From delinquent taxes 1916 and previous years	Penalty, interest and costs	From drainage taxes
Madison.....	60,523.92	392,148.77	2,431.82	1,780.54	
Mahaska.....	105,306.04	715,292.49	1,603.83	2,056.16	10,356.63
Marion.....	91,200.28	692,022.51	1,532.88	57.00	341.87
Marshall.....	42,533.66	700,050.54	1,784.64	1,505.01	974.60
Mills.....	18,692.04	460,690.38	1,419.91	1,655.82	46,371.91
Mississippi.....	46,725.67	359,660.46	288.50	554.58	18,043.90
Monroe.....	141,792.47	466,756.49	3,199.60	3,788.98	147,845.27
Montgomery.....	38,140.01	362,884.55	3,393.41	2,249.02	
Montrose.....	33,459.26	448,113.07	3,037.72	1,609.71	17,775.70
Muskegon.....	39,811.56	646,714.86	1,038.03	1,051.94	12,901.80
O'Brien.....	37,747.35	530,819.49	9,353.49	1,803.30	
Osceola.....	56,480.06	256,114.06	646.66	1,022.88	58,828.40
Page.....	87,552.59	667,835.65	2,151.88	2,152.34	6,357.20
Palo Alto.....	88,821.93	430,263.68	3,108.73	2,132.34	
Pemont.....	82,525.29	628,669.42	3,278.40	2,229.10	
Pocahontas.....	118,066.29	4,355,900.74	1,423.33		67,528.64
Polk.....	174,316.75	1,324,582.72	2,510.11	6,233.76	14,711.85
Pottawattamie.....	37,067.83	525,214.12	1,138.01	1,760.83	47,715.60
Prairie.....	41,791.79	325,328.58	869.68	1,433.47	
Racine.....	46,671.41	555,961.91	1,422.36	1,675.16	125,226.67
Randolph.....	68,979.81	1,157,156.38	1,192.31	4,247.13	
Reno.....	67,612.96	472,237.24	648.98	2,021.38	21,392.91
Rice.....	58,561.31	616,313.56	1,392.50	1,108.74	
Story.....	209,523.85	797,067.74	2,073.42	2,186.77	129,421.56
Tama.....	47,518.69	692,714.36	3,968.14	1,781.39	
Taylor.....	53,967.71	410,987.30	1,740.15	1,560.41	1,968.15
Union.....	41,096.67	372,211.09	1,766.79	2,946.85	
Van Buren.....	56,778.06	325,277.16	1,369.50	2,144.62	1,945.53
Wassell.....	69,438.23	265,379.08	2,922.84	2,459.87	
Warren.....	145,078.50	444,636.86	628.01	1,568.38	14,292.18
Washington.....	36,362.12	527,827.05	1,082.39	1,277.16	474.54
Wayne.....	39,372.58	388,050.94	414.96	1,153.16	
Webster.....	151,289.96	1,011,080.81	2,682.74	4,268.05	128,265.43
Winnebago.....	22,618.68	337,025.69	1,908.13	1,467.86	77,469.27
Winthrop.....	44,627.25	447,285.15	1,063.56	1,831.02	10,808.80
Woodbury.....	319,099.62	2,352,758.43	33,737.33	4,030.77	117,104.61
Worth.....	43,687.38	284,641.65	624.63	1,030.77	865,783.34
Wright.....	105,770.69	571,295.50	1,928.22	2,034.10	

Total..... \$ 8,237,835.36 \$50,422,871.34 \$ 926,068.59 \$ 224,822.91 \$ 5,350,135.47



TABLE NO. I—COUNTY TREASURERS.

Receipts from All Sources for the Year 1918.

## PART II.

COUNTIES	City special assessments, paving, sewer, etc.	Automobile tax from state	Interest on bank deposits	Principal of school fund	Interest on school fund
Adair	\$ 9,597.75	20,000.00	\$ 1,420.48	\$ 2,105.00	\$ 1,112.44
Adams	6,676.90	12,000.00	1,655.00	1,655.00	1,441.25
Adams	5,831.75	18,000.00	1,606.48	9,025.40	4,156.94
Alamogordo	3,968.59	18,000.00	739.02	1,320.00	1,859.23
Appanoose	29,006.59	12,000.00	2,558.81	1,568.80	2,000.00
Archer	24,037.97	20,000.00	2,119.82	2,071.17	2,525.67
Benton	21,062.56	18,000.00	3,414.77	212.85	2,558.48
Black Hawk	47,097.14	17,000.00	2,975.92	16,300.00	4,466.88
Bonine	4,193.47	14,000.00	1,102.40	3,490.00	17,885.00
Bremers	31,567.82	18,000.00	1,000.00	2,061.57	4,988.37
Buchanan	40,324.35	18,000.00	1,707.05	9,300.00	11,400.00
Butler	3,965.58	16,000.00	1,430.27	2,000.00	8,819.05
Calhoun	17,735.61	17,000.00	5,395.00	2,561.69	3,971.70
Carroll	21,567.82	18,000.00	8,820.76	677.25	8,000.00
Cass	42,794.70	16,000.00	2,045.57	19,807.00	10,000.00
Cedar	156,298.45	18,000.00	2,484.57	10,887.56	6,900.00
Cerro Gordo	156,298.45	18,000.00	2,484.57	10,887.56	6,900.00
Cherokee	28,519.12	16,000.00	1,554.79	9,025.00	2,558.48
Chickasaw	1,259.08	12,000.00	788.85	2,750.00	2,558.48
Chickasaw	12,47	12,000.00	788.85	2,750.00	2,558.48
Clarke	34,621.69	16,000.00	3,732.92	10,700.00	3,589.39
Clayton	4,507.58	22,000.00	2,545.03	4,400.00	2,558.48
Clinton	46,622.78	20,000.00	4,400.00	3,700.00	6,021.08
Crawford	17,619.68	21,000.00	2,906.05	6,013.08	2,828.41
Dallas	40,113.15	16,000.00	3,155.60	5,327.69	4,058.13
Davis	3,021.61	15,000.00	1,701.31	9,713.39	4,058.13
Decatur	16,907.63	16,000.00	1,922.82	3,963.29	4,058.13
Des Moines	7,469.50	7,750.00	1,543.59	617.15	7,806.96
Dickinson	1,749.85	18,000.00	4,671.78	37.00	1,971.21
Dubuque	8,301.55	12,000.00	2,809.47	8,250.00	4,086.11
Emmet	20,019.91	13,000.00	2,809.47	2,396.48	7,711.43
Fayette	4,047.06	13,000.00	2,107.94	1,245.46	612.47
Floyd	4,206.81	15,000.00	2,992.35	5,300.00	2,126.15
Franklin	11,784.85	13,000.00	1,450.77	7,210.00	2,831.31
Fremont	25,562.76	16,000.00	3,285.93	950.00	1,660.50
Grundy	11,344.39	14,000.00	1,600.39	1,000.00	1,279.49
Guthrie	18,453.26	17,000.00	6,954.45	2,013.69	2,013.69
Hamilton	47,488.48	17,000.00	3,065.69	5,300.00	2,608.35
Hancock	16,000.00	2,420.14	6,700.00	2,312.82	2,312.82
Hardin	44,973.35	17,000.00	2,174.39	8,250.00	2,780.31
Harrison	20,619.64	20,000.00	2,367.09	8,250.00	1,254.49
Henry	20,603.66	12,000.00	1,973.37	300.00	428.59
Howard	988.21	12,000.00	741.09	2,438.27	1,871.06
Humboldt	75.78	14,000.00	2,363.17	2,665.00	1,871.06
Iowa	15,411.91	12,000.00	1,606.93	890.00	890.00
Jackson	1,213.17	17,000.00	2,272.39	7,300.00	5,190.00
Jasper	11,016.26	18,000.00	2,272.39	7,300.00	4,444.54
Jefferson	8,827.43	12,000.00	3,170.06	4,081.25	3,903.12
Jones	25,061.08	21,000.00	1,406.00	1,406.00	1,170.37
Jones	3,702.32	17,000.00	1,411.31	200.00	713.32
Kossuth	50,706.94	25,000.00	6,045.80	5,300.00	6,045.80
Kossuth	41,117.73	17,000.00	3,571.70	2,082.32	46.18
Law	211,158.25	11,000.00	5,858.14	1,000.00	1,000.00
Lincoln	2,494.12	12,000.00	1,000.33	6,350.75	2,540.37
Louis	19,544.54	12,000.00	1,401.14	400.00	8,086.19
Lucas	17,008.31	18,000.00	1,289.51	11,000.00	1,000.00

TABLE NO. 1—PART II—(Continued)

COUNTIES	City special assessments, paving, sewer, etc.	Automobile tax from state	Interest on bank deposits	Principal of school fund	Interest on school fund
Madison	4,813.38	16,000.00	1,329.64	8,800.00	3,208.97
Manitowish	12,152.32	19,000.00	1,974.69	1,441.25	1,441.25
Manitowish	12,909.65	15,000.00	3,077.80	8,390.00	4,156.94
Marion	69,890.99	18,000.00	1,603.29	500.00	1,859.23
Marshall	9,675.21	17,000.00	1,480.31	12,000.00	2,000.00
May	1,040.38	16,000.00	1,337.92	5,780.00	2,525.67
McDonald	1,561.11	19,000.00	2,412.29	1,900.00	1,659.44
McDonald	1,561.11	12,000.00	1,330.37	4,850.00	2,525.67
Montgomery	12,982.16	12,000.00	1,648.32	15,000.00	2,558.48
Muscatine	20,181.40	16,000.00	1,466.88	17,885.00	4,988.37
O'Brien	25,489.67	17,000.00	2,021.42	22,000.00	1,859.23
Oceola	39.57	12,000.00	1,162.80	11,400.00	8,819.05
Page	40,819.05	16,000.00	2,327.06	11,400.00	3,971.70
Palo Alto	26,295.25	16,000.00	3,907.70	8,000.00	2,558.48
Plymouth	18,610.61	24,000.00	2,668.77	10,000.00	4,325.23
Pocahontas	24,292.54	19,000.00	2,122.58	6,900.00	4,908.64
Polk	756,196.86	22,000.00	11,987.80	18,330.00	4,587.94
Pottawattamie	62,820.56	28,000.00	5,581.86	1,254.49	1,254.49
Pottawattamie	64,212.73	16,000.00	2,441.15	8,800.00	2,558.48
Ringgold	15,219.70	18,000.00	1,925.99	22,677.48	6,121.49
Sac	3,424.21	16,000.00	3,424.21	4,400.00	745.49
Scott	17,373.34	16,000.00	2,229.76	325.00	1,680.72
Shelby	17,373.34	16,000.00	2,229.76	325.00	1,680.72
Sioux	18,701.87	23,000.00	2,513.70	18,300.00	8,729.26
Sioux	80,807.29	19,000.00	4,350.43	5,200.00	2,744.36
Tama	29,849.15	21,000.00	2,108.69	3,500.00	1,629.85
Taylor	107.78	17,000.00	1,922.83	6,290.00	1,800.60
Union	34,321.74	14,000.00	1,467.78	5,550.00	2,355.43
Van Buren	55,983.89	14,000.00	2,251.67	3,800.00	2,733.70
Wadena	14,470.77	17,000.00	2,513.70	12,550.00	2,608.51
Washington	2,400.61	15,000.00	1,555.20	7,100.00	2,431.16
Wayne	18,407.53	16,000.00	7,891.11	7,500.00	6,526.01
Weber	73,519.13	24,000.00	8,000.91	6,800.00	1,184.93
Winnebago	12,769.36	20,000.00	1,133.69	80,455.00	10,691.95
Winnebago	9,691.13	20,000.00	1,133.69	9,150.00	1,184.93
Woodbury	255,924.04	24,000.00	9,796.36	6,005.78	14,400.00
Wright	27,903.24	18,000.00	3,251.82	8,100.00	2,040.28
Total	\$ 3,383,261.57	\$ 1,644,880.22	\$ 244,945.76	\$ 568,628.37	\$ 252,633.32

TABLE NO. 1—COUNTY TREASURERS.

Receipts from All Sources for the Year 1918.

## PART III.

COUNTIES	Teachers exam- ination and in- stitute fees	State appropria- tion for teach- ers institute	County appropria- tion for teachers in- stitute	Cigarette license	From sale of school land interest
Adair.....	106.00	50.00			
Adams.....	83.00	50.00			
Allamakee.....	96.00	50.00	200.00		59,326.77
Appanoose.....	201.00	50.00			49,913.44
Audubon.....	50.00	50.00			79,773.74
Benton.....	100.00	50.00			25,400.00
Black Hawk.....	117.50	50.00			
Bloom.....	203.00	50.00	150.00		
Bremer.....	60.00	50.00	150.00		
Buchanan.....	107.00	50.00			
Buena Vista.....	83.00	50.00	150.00		
Butler.....	79.50	50.00			
Calhoun.....	85.00	50.00	150.00		
Carroll.....	87.00	50.00			
Cass.....	138.00	100.00			
Cedar.....	85.00	1,712.43	200.00		45,008.27
Cerro Gordo.....	101.00	50.00			156,613.21
Cherokee.....	97.00	50.00	150.00		85.14
Chickasaw.....	102.00	50.00			
Clarke.....	92.50	50.00			90,830.91
Clay.....	108.00	50.00			30.50
Clinton.....	100.00	50.00			
Crawford.....	130.00	50.00			203,863.90
Dallas.....	118.50	50.00			
Davis.....	118.50	50.00			
Decatur.....	114.50	50.00			23,000.00
Delaware.....	108.50	50.00			
Des Moines.....	64.50				141,079.43
Dickinson.....	109.50	50.00			97,727.43
Dubuque.....	107.50	50.00			70,464.81
Emmet.....	56.00	50.00			1,273.45
Fayette.....	120.00	50.00	150.00		91,470.88
Franklin.....	61.00				
Fremont.....	94.50	50.00			23,126.74
Greene.....	109.00	50.00	400.00		
Grundy.....	65.50				
Guthrie.....	115.50	50.00			134,402.73
Hamilton.....	59.00	50.00			147,338.33
Hancock.....	87.50				104,267.73
Harlin.....	106.50	50.00	150.00		61,274.41
Harrison.....	120.00				7,423.41
Henry.....	88.00	50.00			
Howard.....	87.00	50.00			
Humboldt.....	75.00				23,528.47
Ia.....	75.50	100.00			29,068.49
Iowa.....	85.50	50.00			28,265.20
Jackson.....	111.50	50.00			81,462.39
Jasper.....	139.00	100.00			112,559.79
Jefferson.....	106.00				23,774.13
Johnson.....	106.50	50.00			
Jones.....	75.50	50.00			
Keokuk.....	228.50				
Kossuth.....	119.00	50.00	150.00		180,520.00
Lake.....	224.50	5,136.50	119.00		205.22
Linn.....	260.00	100.00			
Louis.....	81.00				674.90
Lucas.....	127.50				80,128.90
Lyon.....	78.00	75.00			

TABLE NO. 1—PART III—(Continued)

COUNTIES	Teachers exam- ination and in- stitute fees	State appropria- tion for teach- ers institute	County appropria- tion for teachers in- stitute	Cigarette license	From sale of school land interest
Madison.....	106.50	50.00			9,906.18
Mahaska.....	98.50	50.00			60,259.38
Marion.....	82.50				
Marshall.....	92.50	50.00			100,023.02
Mills.....	64.50	50.00			81,088.19
Mitchell.....	80.50	50.00			17,511.00
Monroe.....	83.50	50.00	150.00		
Montgomery.....	106.00	50.00			
Muscatine.....	116.00	150.00			
O'Brien.....	101.50	50.00			15,842.11
Oceola.....	54.50	50.00			26,740.49
Pago.....	116.50	50.00			
Palo Alto.....	87.00	50.00			223,948.36
Plymouth.....	96.50	50.00			
Pocahontas.....	131.00	50.00			30,156.16
Polk.....	201.00	50.00			444,733.67
Portsmouth.....	207.00	50.00			
Poweshiek.....	89.00				75,888.42
Ringgold.....	90.50	50.00			
Sac.....	97.00	50.00			45,673.25
Scott.....	154.50				
Shelby.....	89.50				798.10
Sioux.....	118.50	50.00			
Story.....	97.50	50.00			31,078.30
Tama.....	97.50	50.00			85,961.73
Taylor.....	85.00				30,719.92
Union.....	110.50	50.00	150.00		29,040.00
Van Buren.....	83.50				
Waffle.....	108.50	100.00			
Warren.....	94.00				39,065.25
Washington.....	104.00	50.00			65,559.54
Wayne.....	113.50				
Weber.....	116.50	50.00			
Winnebago.....	146.00				206,603.11
Winnechik.....	76.00	2,355.29			
Woodbury.....	302.00				840,397.62
Worth.....	48.00	50.00			12,556.96
Wright.....	131.50	50.00			73,023.91
Total.....	\$ 10,843.50	\$ 13,269.19	\$ 2,071.30		\$ 4,430,096.06



TABLE NO. 1—COUNTY TREASURERS.

Receipts from All Sources for the Year 1918.

## PART IV.

COUNTIES	Fines and for- feitures	Trust funds, including un- claimed fees from clerks of courts	Trust funds in- cluding un- claimed fees from other sources	For care of pa- tients in state institutions	For care of pa- tients by insti- tutions
Adair.....	405.59	3,608.11		1,178.74	19.49
Adams.....	224.75			1,481.47	90.22
Albany.....	1,782.00	125.68		221.00	113.40
Appanoose.....	5,925.80	1,002.80		419.42	
Benton.....	61.00	115.52		2,054.34	8.35
Benton.....	1,724.80	81.30	307.79	1,788.44	
Black Hawk.....	5,578.80	125.00	6,786.22	1,043.41	1,388.62
Boone.....	1,418.00	75.00		1,043.41	27.63
Bremert.....	942.00			1,049.94	42.58
Buchanan.....	627.00			1,049.80	
Buena Vista.....	1,734.66	508.85		1,988.44	
Butler.....	1,462.00			1,535.91	69.19
Calhoun.....	219.00			472.68	
Carroll.....	2,437.00			1,375.00	
Cass.....	1,206.00	196.94		1,119.25	
Cedar.....	771.40	1,705.61		1,475.56	52.30
Cerro Gordo.....	5,971.50	122.92		1,297.52	126.28
Cherokee.....	698.14		1,705.08	1,297.54	148.20
Chickasaw.....	426.50	46.81		400.96	148.20
Clarke.....	100.00	313.19		313.46	
Clay.....	340.00			1,351.28	
Clinton.....	837.00			349.26	81.48
Clinton.....	3,233.35	1,363.30		3,147.89	
Crawford.....	2,250.00		10.00	1,909.34	
Dallas.....	2,250.00	2,103.11		1,275.14	1,478.84
Dallas.....	2,250.00	613.00	244.70	100.00	4,609.08
Decatur.....	1,709.00	136.97		709.61	30.00
Delaware.....	962.00			709.73	27.18
Des Moines.....	2,091.40	70.00		440.50	341.22
Dickinson.....	1,849.00	10.00		770.83	
Dubuque.....	10,270.90	141.97		90.28	3,223.38
Dubuque.....	609.70	130.50		400.00	212.38
Fayette.....	4,920.50			2,321.98	697.36
Floyd.....	805.00	38.50		154.71	
Franklin.....	608.00	85.80		516.77	
Fremont.....	912.50	401.24		160.97	136.56
Greene.....	1,426.00			778.61	217.00
Grundy.....	878.00			778.61	217.00
Guthrie.....	894.87	101.12		671.80	1,135.33
Hamilton.....	1,212.10	308.65		2,308.94	
Hancock.....	397.25	5.00		1,127.45	30.80
Hardin.....	692.50	1.00		1,552.27	230.87
Harrison.....	3,621.18			1,527.72	
Henry.....	284.25	147.00		6,162.74	255.86
Howard.....	318.00			1,106.40	
Humboldt.....	2,350.65			873.45	
Iowa.....	34.00			490.41	
Jackson.....	296.50	65.90		1,320.51	30.00
Jackson.....	1,628.00			1,302.80	251.60
Jasper.....	547.70	108.20		2,838.00	
Jefferson.....	110.00	1,361.96		2,067.72	1,225.20
Johnson.....	616.55	2,845.07		1,930.87	602.36
Jones.....	1,392.00	49.69		1,602.32	563.39
Keeok.....	270.00	1,201.97		1,576.12	302.50
Kossuth.....	961.00			601.27	2,715.45
Lee.....	5,677.50	3,836.58		2,012.36	1,340.71
Linn.....	7,712.23	340.18	3.55	5,669.84	1,271.22
Louis.....	361.00	194.42		2,320.38	146.36
Lucas.....	1,041.80	594.31		961.59	154.00
Lyons.....	896.52	12.02		1,153.79	200.32

TABLE NO. 1—PART IV—(Continued)

COUNTIES	Fines and for- feitures	Trust funds, including un- claimed fees from clerks of courts	Trust funds in- cluding un- claimed fees from other sources	For care of pa- tients in state institutions	For care of pa- tients by insti- tutions
Madison.....	361.00	47.20		1,573.80	
Madison.....	350.00			1,017.66	
Marion.....	1,000.91	80.65		3,151.59	
Marshall.....	825.40	1,016.01		1,905.24	3,318.64
Mills.....	4,522.00	751.63		2,928.51	321.00
Mitchell.....	568.00	21.37		1,430.30	
Monona.....	406.05			735.21	
Monroe.....	1,821.10	344.38		83.13	169.84
Montgomery.....	1,621.00			2,840.29	408.10
Monroe.....	903.00	268.37		2,349.71	765.68
O'Brien.....	230.00			2,403.76	20.00
O'Brien.....	1.00	36.05		2,611.40	
Oreola.....	1,272.60	2,374.20	5.00	7,814.19	
Pago.....	492.00			64.44	
Palo Alto.....	2,658.10	929.50		2,432.51	
Plymouth.....	921.00	113.96	1,928.96	880.55	151.63
Pocahontas.....	7,309.65	5,764.68		7,219.02	1,880.76
Pottawattamie.....	17,569.66	870.47	14.10	4,213.60	1,772.86
Pottawattamie.....	95.63	522.33		1,270.94	
Ringgold.....	619.38	223.00		1,669.80	
Sac.....	155.65			7,117.59	35,081.22
Scott.....	7,550.00	1,462.53		3,064.80	
Shelby.....	1,824.00			1,416.96	267.00
Sioux.....	1,015.00			2,456.92	96.00
Story.....	454.00			472.87	308.00
Tama.....	125.00	15.50		190.00	600.00
Taylor.....	412.00	150.45		509.74	17.50
Union.....	430.50	103.42		491.46	110.33
Van Buren.....	434.69	445.87		2,124.79	110.00
Wapello.....	2,353.05	255.25		3,908.88	273.00
Warren.....	1,069.75	1,872.09		1,287.61	642.90
Washington.....	1,000.00	20.00		1,803.02	39.00
Wayne.....	1,440.95	747.01	10.00	3,509.25	107.50
Webster.....	2,878.62		17.50	368.72	88.80
Winnebago.....	1,128.00	607.10		4,801.10	837.00
Winnebago.....	1,128.00	607.10		1,521.30	24.00
Woodbury.....	3,869.55			376.58	87.00
Wright.....	1,863.10				
Wright.....	3,068.82				

Total..... \$ 178,706.78 \$ 41,922.93 \$ 11,875.78 \$ 165,514.34 \$ 73,821.67

tCourt expense.

TABLE NO. 1—COUNTY TREASURERS.

Receipts from All Sources for the Year 1918.

## PART V.

COUNTIES	From sale of produce from county home	From sale of real estate and other property	Fees from county auditor	Fees from county treasurer	Fees from county recorder
Adair.....	3,671.04	3,441.13	196.25		1,364.81
Adams.....	3,429.87	165.08	102.25		73.25
Allamore.....	2,228.17	80.42	145.45	4.50	23.60
Appanoose.....	3,204.81	28.80	376.75	13.66	
Audubon.....	3,317.96	677.68	162.65		1,216.40
Benton.....	4,076.25	134.46	183.00	30.50	
Black Hawk.....	5,828.02	1,711.09	556.39	3.25	3,364.52
Boone.....	4,562.25	967.95	301.66		1,738.48
Bretter.....	4,967.77	309.56			
Buchanan.....	4,239.22	256.40	125.00	16.25	1,384.55
Burns, Vtla.....	4,682.46	1,525.91	155.14	35.77	1,640.85
Butler.....	7,828.74	2,614.37	152.56	124.75	1,216.40
Calhoun.....	11,385.56	719.81	194.55	144.80	1,312.55
Carroll.....	1,851.33	1,964.37	186.10	4.65	1,340.45
Cass.....	4,564.41	518.15	292.50	2.00	2,580.25
Cedar.....	5,063.69	867.78	119.50	69.44	1,380.31
Cerro Gordo.....	12,171.09	413.77	944.60	135.90	1,098.13
Cherokee.....	5,694.55	840.33	162.10	14.60	1,128.55
Chickasaw.....	1,983.61	913.50	118.50	25.75	1,310.40
Clarke.....	3,046.90	533.34	211.65	28.30	1,377.10
Clay.....	5,030.08	219.42	209.15		12.00
Clayton.....	7,042.34	648.49	165.55		12.00
Clinton.....	4,876.45	430.78	317.15	29.40	1,216.40
Crawford.....	4,031.82	401.54	245.75	9.85	1,058.00
Dallas.....	1,231.17	192.86	259.50	2,018.00	1,412.17
Davis.....	2,104.34	36.90	160.72	813.50	
Deaair.....	2,806.49	68.28	323.25		1,449.70
Delaware.....	6,227.76	89.31	83.56	14.90	92.80
Des Moines.....	2,667.19	306.39	105.75	4.30	371.10
Dickinson.....	4,149.80	55.78	167.75		1,437.70
Dubuque.....	4,022.34	14,721.54	214.75	5.00	1,212.15
Emmet.....	3,609.01	369.01	278.50	50.75	1,173.15
Fayette.....	5,658.16	887.60	335.00	16.80	1,560.35
Franklin.....	4,801.53	3,350.57	165.25		1,386.25
Fremont.....	714.45	724.45	74.40	4.35	1,067.30
Greene.....	9,436.71	575.90	199.45	6.40	1,220.50
Grundy.....	4,261.43	1,098.63	430.64		1,408.10
Hamilton.....	2,585.88	2,613.57	130.00	2.45	87.40
Hancock.....	5,559.56	1,250.69	265.75	53.30	1,135.00
Hamlin.....	4,306.22	271.54	214.25	38.05	1,790.30
Harrison.....	4,790.02	19,112	355.50	7.80	2,018.00
Hart.....	4,383.81	1,492.98	248.00	1.00	1,297.80
Henry.....	45.88	490.50	400.50	22.20	2,012.20
Howard.....	3,277.90	216.43	169.66		1,075.70
Humboldt.....	1,211.28	269.15	194.80	27.77	90.40
Ia.....	10,605.66	422.30	60.25		1,314.55
Iowa.....	36.00	47.30	39.00	21.10	23.20
Jackson.....	10,090.25	142.00	142.00	10.00	1,220.30
Jasper.....	7,371.78	275.50	142.00		44.80
Jessie.....	5,388.78	664.73	351.50		2,476.05
Jefferson.....	5,531.13	37.84	151.10		1,094.10
Johnson.....	4,335.83	93.46	361.34	40.15	1,430.00
Jones.....	2,523.24	168.85	276.75	22.65	1,081.10
Kossuth.....	3,141.06	2,552.45	340.25	666.81	6.00
Lea.....	2,371.55	2,491.15	241.65	12.35	
Lee.....	1,884.37	1,429.00	343.53		2,430.00
Lincoln.....	10,101.43	148.40	726.45	70.00	4,475.75
Louis.....	6,850.27	112.37	21.85	38.50	90.40
Lucas.....	5,902.24	46.77	520.52	31.29	348.50
Lyon.....	800.00	6,301.87	131.25	72.25	1,050.00

TABLE NO. 1—PART V—(Continued)

COUNTIES	From sale of produce from county home	From sale of real estate and other property	Fees from county auditor	Fees from county treasurer	Fees from county recorder
Madison.....	5,417.56	96.20	162.00		1,682.90
Mahaska.....	8,782.67	175.50	365.75	12.00	2,604.75
Marion.....	3,997.69	181.86	365.00		1,631.80
Marshall.....	9,725.89	5,882.60	284.76		2,968.45
Miller.....	7,250.65	164.65	191.50	2.75	1,421.10
Monroe.....	1,541.15	305.97	115.30		829.80
Monrovia.....	5,721.05	708.81	236.80	118.06	1,085.73
Montrose.....	1,544.58	3.00	257.00	47.20	1,197.60
Montgomery.....	6,025.91	671.23	283.10	8.45	1,515.85
Muscatine.....	1,160.33	300.22	210.15	1.15	1,474.50
O'Brien.....	7,742.29	2,896.65	170.75	10.40	140.10
Oceola.....	4,435.62	319.74	67.60	44.00	881.25
Page.....	4,435.62	846.71	274.00		1,784.50
Palo Alto.....	5,017.95	151.26	153.25	126.06	1,359.70
Plymouth.....	8,084.42	1,247.27	243.45		1,766.55
Pocahontas.....	7,250.65	4,855.90	175.75	38.10	1,512.15
Polk.....	11,445.32	30.77	1,829.25	141.25	15,079.30
Pottawattami.....	16,850.80	1,254.60	723.67	576.30	5,905.46
Pottawattami.....	3,029.29	391.36	175.75		1,752.45
Pottawattami.....	1,667.88	169.50	258.07		1,727.50
Racine.....	6,150.64	2,739.55	312.40	38.77	1,306.50
Randolph.....	6,881.27	828.84	654.91		4,442.78
Shells.....	4,361.78	647.77	171.75	2.00	1,592.15
Sioux.....	2,612.01	5,629.27	312.40	78.45	1,844.55
Story.....	7,161.31	195.00	402.40	48.15	2,308.30
Tama.....	7,845.12	340.65	267.50	35.90	1,786.30
Taylor.....	8,418.18	1,429.78	272.50		1,083.70
Union.....	4,025.64	1,040.69	470.25	57.90	1,769.20
Van Buren.....	5,972.88	696.65	189.75	9.45	1,037.45
Wassila.....	7,275.58	66.00	346.00	40.00	2,227.45
Warren.....	3,338.88	87.18	90.00		1,914.40
Washington.....	5,614.64	282.15	120.65	20.05	729.80
Wayne.....	4,315.70	2,045.01	175.00	3.45	1,254.70
Webster.....	3,844.28	378.06	367.00	57.25	2,540.75
Winnebago.....	1,001.88	125.17	403.00		1,377.00
Winnebago.....	2,670.40	412.15	194.65		1,005.40
Woodbury.....	4,048.85	1,707.65	886.25	189.07	8,120.10
Worth.....	2,013.25	25.00	101.46		81.00
Wright.....	6,604.76	45.12	232.25	11.75	1,701.80
Total.....	\$ 504,366.22	\$ 100,107.14	\$ 26,725.51	\$ 4,466.39	\$ 179,122.84



TABLE NO. 1—COUNTY TREASURERS.

Receipts from All Sources for the Year 1918.

## PART VI.

COUNTIES	Fees from clerk of District court	Sheriff's fees and fees from other officers	Miscellaneous receipts not included in above classification	Transfers from other funds	Total receipts
Adair.....	\$ 1,162.66	47.54	\$ 1,153.30	10,532.41	50,178.46
Adams.....	1,772.24	45.30	2,068.80	20,224.82	34,100.86
Adair.....	912.25	407.14	602.48	40,456.49	39,580.81
Appanoose.....	1,943.03	1,143.47	1,688.54	43,027.86	39,682.87
Audubon.....	537.29	304.39	1,252.05	14,615.13	14,727.13
Benton.....	2,866.14		3,216.10	33,448.83	36,894.32
Black Hawk.....	10,420.97		3,669.14	83,282.83	1,80,802.84
Boone.....	6,156.78	784.46	8,528.92	17,721.45	1,25,770.81
Bremer.....	2,191.68	5.00	8,849.07	32,840.40	60,706.15
Buchanan.....	1,411.70	451.97	2,229.72	19,251.91	64,500.30
Buena Vista.....	2,106.53	382.97	897.77	29,569.05	1,29,568.29
Butler.....	1,800.61		2,561.13	27,322.61	64,704.35
Calhoun.....	3,198.16	2,594.29	541.96	55,078.31	1,00,800.82
Carroll.....	1,286.20		814.25	20,248.61	77,387.80
Cass.....	2,313.89	227.49	5,469.00	19,166.47	79,642.71
Cedar.....	2,511.77	2,445.49	211.35	30,715.59	64,800.61
Cerro Gordo.....	4,832.98	1,484.00	172,138.65	102,150.17	1,79,706.82
Cherokee.....	2,832.43		6,201.38	23,418.72	80,196.66
Chickasaw.....	892.05	245.17	1,708.95	4,473.19	113,021.61
Clarke.....	2,481.27	163.65	1,456.23	21,847.03	307,528.33
Clay.....	1,714.25	\$ 3,148.00	1,607.54	22,402.86	90,868.29
Clayton.....	1,215.82	12.14	1,029.82	6,508.83	6,508.83
Clinton.....	2,700.55	692.18	1,469.32	70,690.25	1,27,739.13
Crawford.....	1,881.56	290.58	3,173.24	33,787.59	100,031.17
Delaware.....	5,917.34	821.59	81,941.75	71,101.89	1,62,101.57
Davis.....	12.10	160.35	1,609.14	2,189.29	6,483.10
Decatur.....	1,616.21	846.54	1,839.98	27,944.24	59,939.17
Delaware.....	1,280.61	324.48	983.66	12,014.97	15,975.99
Des Moines.....	4,211.69	339.86	24,611.69	24,311.73	64,886.97
Dickinson.....	1,280.37	106.26	39,504.95	20,481.78	1,03,000.73
Dubuque.....	5,772.24	67.00	358.04	95,481.77	1,64,894.17
Emmet.....	1,901.69	9.40	2,167.88	10,352.88	78,749.49
Fayette.....	2,561.81	103.10	1,609.48	64,602.46	90,134.46
Floyd.....	2,670.82	11.37	4,399.00	31,722.55	78,448.89
Franklin.....	1,514.30	337.26	849.87	30,020.75	1,28,123.13
Fremont.....	1,306.01		10,508.52	31,870.19	59,730.04
Greene.....	3,261.00	461.91	13,574.98	23,436.99	96,097.88
Grundy.....	718.00	40.98	2,391.00	35,946.83	52,708.81
Guthrie.....	1,827.45	138.88	1,359.89	11,662.38	25,006.80
Hamilton.....	2,358.01		5,015.85	14,778.94	1,30,700.18
Hancock.....	1,494.29		11,798.89	29,229.30	95,340.81
Hardin.....	1,737.85	129.67	3,111.07	38,883.83	68,862.61
Harrison.....	2,168.87	743.44	10,928.38	48,559.95	80,996.94
Humboldt.....	1,609.38	815.81	1,939.29	54,687.66	60,902.71
Howard.....	1,071.48	332.72	8,640.94	37,059.19	115,529.82
Humboldt.....	581.51	33.55	160.64	47,472.39	74,812.59
Iowa.....	458.50	47.35	124.21	9,480.54	55,467.36
Jackson.....	1,307.66	53.15	392.71	33,292.85	57,184.41
Jackson.....	2,373.66	11.10	1,300.46	41,101.28	60,485.81
Jasper.....	2,519.75	246.16	4,885.69	34,178.21	1,13,181.44
Jefferson.....	2,017.00	457.68	15,001.24	14,686.66	62,148.52
Johnson.....	2,079.07	719.88	367.00	19,067.72	48,408.54
Jones.....	2,430.00	559.51	1,311.13	37,309.77	87,823.43
Keokuk.....	2,048.21	15.00	318.35	32,109.90	62,281.46
Keosauqua.....	1,942.25	211.48	211.48	21,471.64	2,078,273.13
Lee.....	4,947.88	547.00	1,306.29	35,000.74	1,29,728.90
Linn.....	11,170.54		11,815.17	207,247.44	2,40,273.15
Louis.....	801.40	882.22	7,827.79	17,421.17	28,932.58
Lucas.....	1,086.71	263.26	4,262.67	25,847.29	51,648.93
Lyon.....	1,200.73		5,801.64	87,790.90	60,048.85

TABLE NO. 1—PART VI—(Continued)

COUNTIES	Fees from clerk of District court	Sheriff's fees and fees from other officers	Miscellaneous receipts not included in above classification	Transfers from other funds	Total receipts
Madison.....	1,854.90	298.35	2,156.44	46,416.33	50,672.02
Manassas.....	5,247.10		10,651.96	83,916.51	1,053,448.30
Marion.....	3,291.32		1,510.30	34,598.17	778,465.78
Marshall.....	5,121.07	567.04	6,900.43	25,071.47	1,151,405.18
Mills.....	1,747.83	384.49	5,606.62	25,152.38	697,969.83
Minnehaha.....	1,421.73	150.45	5,575.45	67,839.65	615,608.71
Monroe.....	2,774.69		35,076.67	84,963.13	
Montgomery.....	1,925.09	637.21	4,491.00	24,582.77	696,535.45
Muscatine.....	3,118.10	11.40	2,019.78	30,466.28	697,798.77
Muscatine.....	4,302.98	647.94	5,622.88	19,121.42	786,400.81
O'Brien.....	1,661.33	77.80	6,742.64	27,023.82	728,827.02
O'Brien.....	919.12		3,325.53	59,556.19	582,016.61
Oscola.....	4,639.86	374.33	4,000.59	22,413.80	101,147.68
Pago.....	1,961.69	12.15	4,086.21	32,629.49	1,055,727.90
Palo Alto.....	2,180.06	15.90	9,711.70	105,846.01	912,268.78
Plymouth.....	1,942.33	127.81	881.55	19,916.96	836,224.79
Polk.....	21,215.32	5,466.36	13,223.16	201,642.67	5,943,786.29
Pottawattamie.....	7,377.15	3,455.49	11,185.63	40,615.97	1,829,910.58
Pottawattamie.....	1,634.56	417.47	3,645.96	27,372.81	839,119.94
Poweshiek.....	2,011.06	70.00	2,749.56	13,680.75	405,905.12
Ringold.....	1,806.36	3,234.61	4,798.21	7,970.41	799,121.91
Rock.....	11,414.01	925.21	1,550.16	129,591.14	1,497,180.54
Scott.....	1,770.10	158.31	629.01	22,419.20	637,916.73
Shellsburg.....	1,503.10	505.08	867.40	60,134.90	814,597.77
Sioux.....	4,521.50	654.61	6,572.85	50,403.30	1,492,575.47
Story.....	2,444.04	392.56	1,664.64	35,530.59	911,839.87
Taylor.....	903.17	1,386.05	3,806.87	99,243.62	697,231.77
Union.....	2,198.57	42.00	820.41	21,123.96	531,613.64
Van Buren.....	1,796.54		822.00	18,881.69	436,094.74
Wapello.....	3,367.46	739.33	4,719.41	72,782.52	1,047,528.46
Warren.....	1,709.73	255.53	6,535.23	13,496.69	721,141.97
Washington.....	1,346.78	136.02	1,846.78	27,123.75	729,023.01
Wayne.....	2,342.27	196.02	2,039.43	14,826.50	495,515.55
Webster.....	4,298.62	1,371.80	4,259.22	91,475.27	1,820,565.84
Winnebago.....	3,154.29	439.69	21,422.44	49,592.97	1,047,528.46
Winnebago.....	2,329.39	439.69	2,329.39	39,149.33	583,199.66
Woodbury.....	10,552.18	3,684.76	2,347.00	97,613.61	3,419,664.13
Worth.....	791.25	33,380.02	10,635.09	49,329.09	1,047,528.46
Wright.....	2,852.67	144.55	7,471.98	40,127.50	1,250,755.03

Total..... \$ 297,276.73 \$ 90,396.16 \$ 642,632.90 \$ 4,151,252.68 \$ 92,196,397.05

TABLE NO. 2—COUNTY TREASURERS.

Disbursements by County Treasurers for All Purposes.

## PART I.

COUNTIES	State treasurer's receipts	County Auditor's warrants	School fund loans	Drainage warrants and bonds	County bonds redeemed
Adair	\$ 50,413.36	137,391.65	3,500.00		
Adams	46,436.92	95,124.67	5,000.00	4,704.65	
Albany	56,730.10	148,564.89	5,200.00		5,000.00
Appanoose	60,803.92	296,539.14		3,746.30	
Arthur	62,012.69	155,771.25	30,800.00		
Benton	106,061.84	292,294.51			
Black Hawk	133,379.07	297,068.99		2,063.00	
Boone	447,000.44	1,000,000.00	5,500.00	50,546.66	8,000.00
Bremer	66,666.00	139,656.83	5,500.00		
Buchanan	67,253.10	161,221.74	1,874.00		
Buena Vista	88,327.67	278,453.21	10,000.00	347,077.56	
Butler	78,240.35	190,151.08	2,000.00		
Calhoun	81,919.15	247,121.30	19,200.00	151,630.85	15,000.00
Carroll	84,306.76	227,457.96	6,000.00	47,061.06	
Cedar	81,274.10	174,286.59	26,550.00	1,425.35	3,000.00
Cedar	89,727.28	144,432.25	2,618.60		
Cerro Gordo	102,206.43	323,877.59	7,715.79	131,789.88	5,000.00
Cherokee	80,406.17	315,244.83	13,700.00		
Chickasaw	51,859.40	127,170.01	2,840.00		
Clarke	40,227.35	94,227.67	14,800.00	47,838.72	
Clay	74,398.73	345,337.27	8,000.00		
Clayton	172,000.28	172,000.28			
Clinton	143,037.06	246,187.54	67,253.75	5,000.00	
Crawford	105,030.02	475,039.16	1,000.00	2,019.29	8,000.00
Dallas	75,658.76	197,010.80	82,644.10		
Davis	45,111.52	96,760.45	7,200.00	12,627.25	2,000.00
Decatur	58,208.25	154,103.59	13,610.00		5,000.00
Delaware	68,811.91	161,464.53	10,350.00		
Des Moines	46,927.27	132,904.30			
Dickinson	49,960.87	221,906.06	3,000.00	227,838.11	1,000.00
Dubuque	141,002.62	677,544.64		51,227.60	6,000.00
Emmet	249,323.58	777,000.00	8,000.00	91,178.85	3,000.00
Fayette	50,725.92	297,760.91	5,000.00		7,000.00
Floyd	20,966.37	146,004.39	1,245.46	77,379.21	
Franklin	73,732.79	185,271.84	2,445.00	241,191.36	
Frederick	58,866.75	171,967.61	8,300.00	25,548.49	21,000.00
Greene	73,780.15	426,206.48	6,000.00	31,666.74	
Grundy	70,791.02	145,541.44	4,000.00	2,607.38	
Guthrie	50,823.67	261,521.10	8,435.00	85,776.66	2,000.00
Hamilton	79,768.81	486,886.70	5,200.00	104,926.61	
Hancock	58,717.31	431,123.86	5,000.00	61,617.33	
Hardin	90,180.62	295,480.79		83,352.65	
Harrison	76,849.01	101,544.14	8,600.00	159,392.16	10,000.00
Henry	65,478.15	137,079.14			12,000.00
Howard	120,584.59	120,530.04	2,000.00	7,301.15	
Humboldt	62,306.87	245,468.74			5,167.50
Iowa	65,914.58	122,568.27	5,000.00		
Jackson	84,560.79	253,245.03	9,700.00	5.00	
Jasper	66,313.88	254,827.55	13,300.00		11,000.00
Jefferson	108,176.75	300,558.43		14,869.07	25,000.00
Johnson	37,453.51	182,827.49	2,900.00		14,000.00
Jones	106,725.87	191,331.28	2,250.00		30,000.00
Keokuk	74,570.00	154,222.86			30,000.00
Kossuth	82,000.00	172,030.77			30,000.00
Lee	219,229.14	217,858.56	9,000.00	965,847.06	7,000.00
Lincoln	110,030.92	423,787.24	2,840.00	9,849.43	40,000.00
Linn	196,784.30	341,945.30		7,394.73	
Louis	84,202.06	125,068.36	10,450.00	164,848.90	5,000.00
Lucas	44,406.65	164,307.17	1,000.00		5,000.00
Lyon	81,123.94	158,354.00	10,000.00		

TABLE NO. 2—PART I—(Continued)

COUNTIES	State treasurer's receipts	County Auditor's warrants	School fund loans	Drainage warrants and bonds	County bonds redeemed
Madison	\$ 68,456.11	\$ 146,371.48	\$ 21,050.00	\$ 285.00	\$ 3,000.00
Mahaska	90,070.02	226,805.92	1,500.00	18,400.80	15,500.00
Marion	66,282.59	126,345.91	4,025.00	488.56	10,000.00
Marshall	99,139.75	279,454.19		91,484.36	10,000.00
Mills	60,056.96	166,422.03	11,000.00		
Mitchell	64,837.70	131,470.06	1,000.00	164,933.76	
Monroe	75,863.61	142,341.39	10,050.00		7,000.00
Montgomery	42,312.90	114,116.52	24,050.00		
Monroe	66,221.90	136,384.43		16,581.36	
Muscatine	68,571.61	180,078.88		9,723.47	12,000.00
O'Brien	87,146.21	197,087.29	18,282.00		
Osceola	50,532.92	129,217.66	25,400.00	100,309.13	1,000.00
Palo Alto	10,121.46	308,753.67	16,000.00	34,821.78	
Pella	56,093.84	337,019.00	2,500.00	100,305.66	1,000.00
Plymouth	127,966.76	300,358.03	26,500.00		
Polk	74,004.56	107,246.75	10,000.00	130,917.15	4,000.00
Portsmouth	301,548.37	1,047,749.13	10,000.00	12,337.53	65,000.00
Pottawattamie	159,729.47	375,831.38	10,000.00	44,645.20	
Poweshiek	90,405.00	249,049.63	14,000.00		
Ringgold	167,101.05	125,979.88	36,100.00		3,000.00
Saunders	83,050.13	230,063.31	5,400.00	133,084.44	4,000.00
Scott	201,437.45	396,296.14		85,872.49	
Shelby	80,323.87	154,858.83	1,700.00		
SiouX	715,591.51	151,512.03	14,500.00	75.60	
Story	100,719.47	248,147.05	6,200.00	167,347.01	
Tama	104,446.03	323,564.89	7,000.00		
Taylor	69,925.71	234,114.63	11,800.00		
Union	59,233.96	123,087.20	2,050.00		19,000.00
Van Buren	52,021.56	110,118.74	5,600.00	21,546.79	6,000.00
Wapello	85,367.69	224,064.72	550.00	20,000.00	20,000.00
Warren	81,369.44	169,398.46	7,500.00	28,584.73	25,000.00
Washington	83,582.71	279,500.05	5,000.00	715.75	
Wayne	75,646.16	144,301.62	7,500.00		
Waterloo	227,038.05	923,883.08	3,350.00	143,033.12	
Winnebago	51,064.85	510,238.38	22,950.00	72,800.58	
Winnebush	10,264.93	177,014.57	8,000.00		10,000.00
Woodbury	213,071.59	721,257.92	16,000.00	85,646.96	18,000.00
Worth	44,969.19	336,805.97	1,340.00	18,005.10	
Wright	77,083.94	138,252.78	15,000.00	605,382.97	8,000.00

Total.....\$ 8,328,798.19 \$ 23,719,078.14 \$ 707,491.99 \$ 5,131,701.53 \$ 406,235.25



TABLE NO. 2—COUNTY TREASURERS.

Disbursements by County Treasurers for All Purposes.

## PART II.

COUNTIES	Interest on county bonds	City specials on bonds	City taxes paid cities and towns	School taxes paid school officers	Township taxes paid township clerks
Adair		2,170.00	20,229.43	161,081.95	37,788.77
Adams		6,674.90	18,473.18	100,068.81	37,788.77
Albany	5,557.50	5,161.28	20,748.91	132,845.17	28,691.38
Appanoose	7,900.88	3,869.80	25,125.29	225,817.28	27,990.49
Audubon	5,005.00	41,624.69	29,602.18	117,227.14	30,132.75
Benton	5,846.80	24,004.25	73,328.68	242,794.56	43,377.09
Black Hawk	620.00	126,563.61	438,770.00	491,175.18	29,096.68
Bloom	17,684.00	38,834.88	20,827.96	247,543.74	52,062.81
Bremet	1,061.10	2,977.77	148,239.62	42,311.54	31,671.46
Burlington	3,000.00	11,128.83	45,014.86	237,159.59	35,968.26
Buena Vista	40,367.88	40,464.15	60,401.65	255,124.36	52,436.39
Butler	235.25	386.53	38,438.91	189,014.22	30,073.81
Calhoun	10,225.00	17,718.65	53,181.00	219,525.48	53,482.15
Carroll	3,725.46	25,768.29	55,874.04	197,163.09	42,147.71
Cass	2,362.50	42,781.92	50,847.59	202,660.41	25,026.82
Cedar	949.48	3,765.91	48,436.35	163,159.04	46,601.28
Cerro Gordo	5,744.75	149,666.77	223,657.36	416,011.83	56,871.12
Cherokee	8,612.21	37,600.96	53,759.10	174,155.67	35,568.29
Chickasaw	3,306.00	1,865.97	21,509.61	131,673.88	30,348.96
Clarke	1,840.00		27,605.72	90,258.40	31,367.70
Clay	16,302.09	27,502.35	37,306.77	207,560.01	46,121.10
Clinton	4,250.00	4,507.58	42,454.28	173,313.42	33,734.82
Crawford	4,815.00	46,734.62	244,801.84	833,000.15	49,404.91
Dallas	16,806.80	13,609.68	70,310.41	248,535.69	58,229.71
Dallas	5,217.38	11,820.47	100,446.76	366,546.71	53,661.69
Davis	3,430.00	8,339.52	20,600.68	90,175.24	27,671.64
Des Moines	3,876.25	17,817.65	16,026.03	161,723.82	56,718.17
Delaware		27,419.57	37,419.57	80,475.26	30,816.36
De Motte	2,340.00	8,444.82	106,882.42	137,361.56	1,567.97
Dickinson	12,744.19		36,975.21	191,004.00	36,677.53
Dubuque		2,419.96	37,475.06	225,541.25	38,137.81
Emmet	7,513.00	3,114.22	44,008.50	153,313.49	33,651.49
Payette	6,327.35	32,701.26	74,385.25	237,038.35	48,969.50
Floyd	8,373.21	2,123.74	25,768.29	307,400.66	53,335.97
Franklin	1,232.46	4,306.81	41,261.65	169,492.21	53,366.29
Fremont	11,458.75	14,452.83	28,219.13	151,456.01	29,862.27
Greene	7,000.00	19,604.26	49,359.64	171,961.94	54,342.98
Grundy		8,623.86	37,144.42	122,445.05	33,734.82
Guthrie	3,700.00	15,091.42	51,847.58	174,368.84	49,754.00
Hamilton	6,171.25	30,673.69	52,923.26	186,913.15	37,171.99
Hancock	1,866.88		41,665.28	178,283.65	56,699.29
Hardin	2,612.15	46,309.18	84,322.40	214,745.00	47,425.45
Harrison	8,429.81		98,385.56	309,101.87	56,346.98
Henry	4,422.50	30,523.27	50,234.26	158,300.25	38,862.66
Howard	3,350.00	968.21	41,524.06	109,377.79	23,135.60
Humboldt			29,540.84	167,546.00	40,002.87
Iowa	5,005.00		50,249.00	145,444.00	33,672.81
Jackson	8,425.00	14,968.34	30,857.22	269,456.38	41,352.62
Jasper	6,428.00	12,227.81	45,325.99	153,711.27	33,734.82
Jefferson	4,001.24	9,090.29	95,135.92	292,900.43	58,523.25
Johnson	7,260.00	25,066.90	130,647.98	238,476.82	41,842.81
Jones		4,903.68	51,340.72	165,234.38	36,172.90
Kearney		4,903.68	51,340.72	165,234.38	36,172.90
Kossuth	8,829.52	51,117.87	59,051.25	299,544.71	60,662.18
Lee	7,678.73	41,055.41	212,845.47	255,000.04	22,128.95
Linn		198,513.38	415,408.50	624,306.16	47,590.25
Louis		3,222.16	11,110.73	125,410.36	30,862.66
Lucas	5,641.25	21,982.00	39,439.84	149,376.80	21,973.00
Lyon		17,088.31	49,277.84	152,882.42	30,919.10

TABLE NO. 2—PART II—(Continued)

COUNTIES	Interest on county bonds	City specials on bonds	City taxes paid cities and towns	School taxes paid school officers	Township taxes paid township clerks
Madison	2,320.75	4,586.32	27,090.80	141,399.49	37,687.17
Mahaska	12,267.21	12,865.29	102,861.24	269,145.23	49,968.20
Marion	19,122.50	14,102.68	70,296.74	220,211.87	49,648.53
Marshall	5,615.28	69,573.17	129,116.74	357,817.00	45,092.56
Mills	4,979.42	38,044.17	31,486.26	141,054.40	31,082.70
Mitchell	1,305.00	729.58	35,101.83	142,770.07	24,157.80
Monroe			40,880.22	177,032.65	44,474.47
Moore	7,140.00	1,802.87	38,900.30	143,819.24	21,884.79
Montgomery	2,150.00	10,209.76	58,223.36	178,777.52	29,734.28
Muscatine	1,620.00	30,224.12	148,477.80	220,317.42	27,830.81
O'Brien		35,731.81	66,233.81	190,045.14	25,642.49
Oceola	4,953.75		25,807.08	96,928.39	25,820.39
Page	5,725.00	68,563.15	66,828.27	246,622.92	41,704.40
Palo Alto	5,162.96	33,903.24	37,624.15	191,181.46	29,365.68
Pemphig	1,225.00	14,678.70	67,728.75	229,804.97	45,245.72
Pennock	750.00		22,608.96	127,228.68	31,041.04
Polk	25,171.10	725,345.97	1,500,326.72	1,671,309.16	45,915.20
Pottawattamie	19,121.00	6,489.50	415,644.41	521,330.64	7,142.97
Poweshiek	5,000.00	64,342.53	81,562.72	327,913.13	44,671.18
Prentiss	960.00	15,049.42	30,332.51	145,901.38	14,317.68
Reno	6,120.00		59,821.51	194,471.58	53,830.15
Scott	1,755.00	17,367.01	54,867.29	206,177.99	34,895.91
Shells		7,680.56	34,417.42	138,673.41	29,216.28
Shoer		18,031.87	52,622.11	254,607.66	42,360.83
Sioux	3,375.00	69,345.21	122,166.56	312,341.83	80,275.47
Tama	10,084.68	31,147.30	84,829.81	184,611.57	59,042.33
Taylor	1,145.65	307.72	39,100.78	156,735.13	34,587.01
Union	4,684.30	30,677.56	49,441.61	180,015.96	23,529.04
Van Buren	6,142.50		15,459.10	137,831.26	25,541.10
Wapello	28,515.25	55,564.48	178,868.15	291,519.05	28,365.83
Washington	2,713.25	16,561.40	54,714.25	171,394.18	27,188.51
Wayne		3,462.78	60,462.08	181,191.02	42,527.49
Webster	1,700.50	18,692.23	67,553.02	156,406.04	24,115.15
Winnebago		15,962.68	299,480.97	373,159.85	73,159.86
Winnow	1,550.00	18,066.44	35,180.12	146,237.16	32,503.78
Winneshiek	13,127.50	50,606.50	60,678.00	123,109.11	55,620.68
Woodbury	31,255.31	254,601.83	620,636.50	955,901.55	60,758.99
Worth		507.44	18,317.55	128,714.43	25,488.54
Wright	5,566.25	34,200.35	67,724.44	220,177.82	32,722.89

Total \$ 579,419.28 \$ 2,147,504.18 \$ 9,586,044.27 \$ 22,842,020.61 \$ 3,569,181.17

TABLE NO. 2—COUNTY TREASURERS.

Disbursements by County Treasurers for All Purposes.

## PART III.

COUNTIES	Miscellaneous payments not included in other items	Transfers to other funds	Balance on hand Jan. 1, 1919	Total disbursements
Adair	\$	\$	19,522.41	\$ 500,126.48
Adams	40.00		20,524.82	281,349.49
Alfalfa			46,456.40	551,928.83
Appanoose			43,627.86	700,487.37
Audubon	174.89		81,709.00	447,872.29
Benett	822.85		33,448.83	62,776.03
Black Hawk	4,231.18		83,230.83	160,689.43
Boone	560.09		17,722.46	143,138.82
Bremser	134.61		33,848.15	35,710.77
Buchanan			19,351.81	121,156.20
Buena Vista	5,405.76		26,569.05	48,386.07
Butler	68.57		37,322.61	60,236.49
Calhoun	7,230.81		35,078.31	171,594.97
Carroll			20,248.61	59,103.90
Cass	5,969.41		19,106.47	52,807.09
Cedar			35,715.59	115,054.18
Cerro Gordo	89,332.17		105,186.17	161,577.33
Cherokee	75.26		23,418.72	68,158.86
Chickasaw			4,473.19	28,032.46
Clark	1,012.67		21,947.03	31,922.39
Clay			22,402.86	139,928.31
Clayton			12,615.55	106,305.67
Clinton			70,685.25	142,787.29
Crawford	5,018.72		33,327.99	67,230.70
Dallas	513.80		71,101.89	132,038.30
Davis	37.50		9,101.89	86,091.34
De Witt			27,944.34	35,201.77
Delaware	75.00		12,014.97	49,974.05
Des Moines	61.96		34,311.79	97,230.68
Dickinson	3,538.86		20,483.78	145,818.21
Dubuque	8,575.00		22,842.96	1,641,037.27
Emmet	885.50		16,522.38	137,674.04
Fayette			64,633.46	128,563.46
Floyd	17,694.13		34,732.52	139,916.23
Franklin	175.00		80,610.75	123,304.10
Fremont			24,870.19	50,743.08
Greene	3,906.74		21,436.09	107,282.62
Grundy			35,305.83	62,778.87
Guthrie	233.12		11,662.36	54,410.13
Hamilton	238.82		14,775.94	175,461.15
Hancock	223.67		29,229.30	74,829.17
Hardin			33,883.33	90,674.21
Harrison	158.96		48,559.65	87,901.37
Henry			54,687.66	71,447.17
Howard			37,659.10	17,638.82
Humboldt			47,472.39	117,346.86
Ia	31.76		9,480.34	86,497.26
Iowa	62.47		53,362.85	88,488.69
Jackson	399.81		41,101.28	99,473.71
Jasper	633.58		34,173.21	154,533.18
Jefferson	75.00		14,488.66	44,275.76
Johnson	2.92		19,037.79	75,741.16
Jones			37,296.77	55,089.60
Keokuk			23,169.00	50,666.63
Kossuth	1,116.10		21,471.64	249,969.88
Lee			35,030.74	89,118.57
Leon			207,447.47	2,439,423.24
Louis	3,000.00		17,421.17	100,631.81
Lucas			22,347.29	49,483.58
Lyon	4,060.27		87,750.99	46,152.09

TABLE NO. 3—PART III—(Continued)

COUNTIES	Miscellaneous payments not included in other items	Transfers to other funds	Balance on hand Jan. 1, 1919	Total disbursements
Madison	\$	\$	46,416.33	\$ 52,067.79
Mahaska	450.15		92,788.50	1,053,448.39
Marion	118.83		24,598.27	106,025.37
Marshall			25,071.47	39,051.03
Mills			35,152.38	54,001.10
Mitchell	38.43		37,820.65	52,076.55
Monroe	88.04		35,676.67	158,144.42
Moore			24,362.77	54,866.16
Montgomery			30,468.28	44,049.78
Muscatine	1,340.14		19,121.42	42,151.15
O'Brien	233.47		27,023.82	69,008.87
Oceola			76,556.19	46,951.10
Pack			22,413.80	98,142.59
Palo Alto	4,709.59		32,069.49	183,961.82
Plymouth	1,300.00		105,546.01	87,670.89
Pocahontas	82.21		19,916.96	137,979.64
Polk	75.00		201,642.67	283,235.10
Pottawattamie	49.52		40,615.97	178,727.52
Poweshiek	43.51		37,932.83	54,751.34
Ringgold			13,620.75	15,492.45
Sac			1,970.41	30,430.40
Scott			159,291.14	139,335.00
Sedgely	35.00		22,410.20	77,823.55
Shoer			60,134.00	126,696.81
Story	330.75		18,403.30	186,514.81
Tama	15,888.92		35,520.59	54,046.31
Taylor	272.33		99,243.62	59,208.22
Union	1,173.21		21,123.96	59,973.76
Van Buren	7.00		18,881.62	60,774.73
Wapello			12,732.52	100,846.81
Warren			13,496.66	115,925.43
Washington	2,973.60		27,172.95	53,675.61
Wayne			14,826.50	33,581.01
Webster			91,475.27	209,086.08
Winnebago			21,422.44	25,966.22
Winnebuck			36,149.33	36,572.89
Woodbury	26,439.29		97,513.61	311,192.53
Worth	406.00		49,259.34	33,216.89
Wright			40,127.50	132,847.96
Total	\$ 224,886.03	\$ 4,151,182.08	\$ 9,473,047.33	\$ 92,106,307.05



TABLE NO. 3—BOARD OF SUPERVISORS

Per Diem Mileage and Expense of Office for the Year 1918

## PART I.

COUNTIES	Number of Members	Regular Meetings		Committee Work	
		Per diem	Mileage	Per diem	Mileage
Adair.....	2	\$ 296.00	25.60	\$ 1,238.00	586.96
Adams.....	2	552.00	76.10	497.00	116.00
Alfalfa.....	2	300.00	39.50	1,352.00	276.52
Appanoose.....	2	520.00	26.70	1,812.00	323.40
Audubon.....	2	272.00	48.70	1,670.00	391.70
Benton.....	2	724.00	103.55	1,528.00	360.85
Black Hawk.....	7	869.00	103.50	2,482.00	389.75
Bonds.....	2	424.00	70.25	2,452.00	719.62
Bremer.....	2	470.00	66.05	1,018.00	377.85
Buchanan.....	2	284.00	77.30	1,964.00	346.15
Buena Vista.....	2	692.00	186.00	1,174.00	232.40
Butler.....	2	248.00	67.50	2,708.00	1,661.48
Calhoun.....	2	640.00	374.87	1,361.00	711.95
Carroll.....	2	560.00	122.85	1,892.00	686.85
Cass.....	2	128.00	125.20	1,894.00	526.70
Cedar.....	2	744.00	201.00	812.00	338.65
Cerro Gordo.....	2	324.00	71.40	2,520.00	667.75
Cherokee.....	2	540.00	119.50	1,892.00	435.87
Chickasa.....	2	492.00	94.89	2,444.00	512.95
Clarke.....	2	384.00	32.40	640.00	156.95
Clay.....	2	778.00	148.10	486.00	354.90
Clayton.....	2	627.00	57.45	1,178.00	52.98
Clinton.....	2	244.00	216.40	1,289.00	418.45
Crawford.....	2	824.00	330.35	3,080.00	1,932.40
Dallas.....	2	416.00	149.65	1,408.00	441.35
Davis.....	2	26.00	616.60	1,480.00	331.49
Decatur.....	2	732.00	38.20	1,094.00	43.47
Delaware.....	2	376.00	90.00	2,156.00	704.27
Des Moines.....	2	664.00	.....	2,008.00	900.00
Dickinson.....	2	350.00	48.35	1,634.00	431.95
Dubuque.....	2	804.00	244.10	2,428.00	660.30
Emmet.....	2	256.00	53.10	664.00	88.75
Fayette.....	2	580.00	90.18	1,006.00	418.45
Floyd.....	2	532.00	73.60	1,340.50	278.30
Franklin.....	2	516.00	54.65	1,584.00	344.55
Freeman.....	2	434.00	60.45	1,264.00	328.25
Greene.....	2	602.00	222.85	734.00	214.19
Grundy.....	7	974.00	187.40	1,302.00	347.25
Guthrie.....	2	564.00	88.80	872.00	287.58
Hamilton.....	2	478.00	64.80	1,790.75	738.35
Hancock.....	2	782.00	172.00	1,861.00	612.43
Hardin.....	2	548.00	151.90	1,728.00	612.10
Harrison.....	2	496.00	58.70	1,252.00	610.30
Henry.....	2	395.00	83.15	1,629.00	439.50
Howard.....	2	560.00	90.50	817.00	327.90
Humboldt.....	2	1,032.00	129.60	1,492.00	360.15
Iowa.....	2	188.00	41.35	1,112.00	289.00
Iowa.....	2	320.00	61.15	1,098.00	471.05
Jackson.....	2	624.00	178.50	1,500.00	482.00
Jasper.....	2	664.00	245.06	2,300.00	1,219.30
Jefferson.....	2	484.00	35.00	1,580.00	436.70
Johnson.....	2	940.00	124.20	656.00	284.00
Jones.....	2	514.00	121.55	628.00	476.90
Keokuk.....	2	468.00	63.60	1,182.30	176.19
Kossuth.....	2	621.55	223.60	1,231.00	580.10
Lawrence.....	2	494.00	84.90	2,395.00	619.30
Lincoln.....	2	778.00	451.30	2,380.85	1,465.46
Louis.....	2	276.00	52.65	1,602.00	375.45
Lyon.....	2	306.00	53.80	551.00	285.85
Lyon.....	2	324.00	90.80	468.70	116.85

TABLE NO. 3—PART I—(Continued)

COUNTIES	Number of Members	Regular Meetings		Committee Work	
		Per diem	Mileage	Per diem	Mileage
Madison.....	2	\$ 356.00	94.90	\$ 1,092.00	710.95
Manitowish.....	2	508.00	20.50	1,388.00	318.37
Marion.....	2	600.00	87.35	900.00	277.75
Marshall.....	2	520.00	54.25	924.00	171.05
Mason.....	2	356.00	65.80	428.50	30.30
May.....	2	480.00	39.50	3,288.00	1,078.80
McDonald.....	2	388.00	67.70	1,684.00	575.56
McPherson.....	2	536.00	100.85	1,042.00	294.10
Meeker.....	2	440.00	115.10	410.00	753.50
Memphis.....	2	628.00	177.75	488.00	188.25
Meriden.....	2	584.00	197.30	808.00	233.65
Miller.....	2	478.00	90.80	380.00	159.00
Missouri.....	2	372.00	141.55	1,460.00	512.50
Muskegon.....	2	634.00	130.80	1,618.00	473.00
Nemadji.....	2	576.00	92.80	2,311.00	1,005.80
Nemadji.....	2	860.00	260.60	2,876.00	887.53
Nemadji.....	2	1,164.00	305.40	4,632.00	1,545.40
Nemadji.....	2	1,032.00	274.00	2,098.00	887.15
Nemadji.....	2	388.00	145.90	1,708.00	682.50
Nemadji.....	2	319.50	159.30	981.00	399.00
Nemadji.....	2	392.00	.....	2,108.00	1,230.20
Nemadji.....	2	1,108.00	161.80	4,472.00	1,370.25
Nemadji.....	2	256.00	24.50	2,174.00	840.45
Nemadji.....	2	588.00	107.30	324.00	360.35
Nemadji.....	2	614.00	180.65	1,236.00	567.53
Nemadji.....	2	822.00	116.05	2,348.00	1,419.00
Nemadji.....	2	516.00	63.30	504.00	239.30
Nemadji.....	2	760.00	68.35	1,776.00	295.50
Nemadji.....	2	222.00	81.70	1,334.00	687.40
Nemadji.....	2	452.00	77.10	2,634.00	806.95
Nemadji.....	2	258.00	106.30	489.00	794.40
Nemadji.....	2	494.00	60.00	1,707.40	653.25
Nemadji.....	2	348.00	87.30	1,000.00	515.95
Nemadji.....	2	1,304.00	132.00	964.00	360.64
Nemadji.....	2	222.00	58.00	1,190.00	384.00
Nemadji.....	2	856.00	106.55	2,308.00	655.06
Nemadji.....	2	1,104.00	444.70	4,904.00	1,615.25
Nemadji.....	2	366.00	66.61	1,330.00	594.34
Nemadji.....	2	644.00	168.65	1,504.00	588.95

Total..... \$ 50,051.05 \$ 11,240.75 \$ 157,120.00 \$ 57,986.51

TABLE NO. 3—BOARD OF SUPERVISORS

Per Diem Mileage and Expense of Office for the Year 1918

## PART II.

COUNTIES	Drainage Work		Total per diem	Total mileage	Miscellaneous expense	Total cost of office
	Per diem	Mileage				
Adair			\$ 1,374.00	\$ 314.55		\$ 1,688.55
Adams	104.00	28.50	1,133.00	221.30		1,354.30
Allamakee			1,712.00	401.40		2,113.40
Appanoose			2,332.00	560.10	90.96	2,983.06
Audubon			1,942.00	640.40		2,582.40
Benton			2,352.00	964.40	22.90	3,339.30
Black Hawk			3,342.00	1,042.25	80.41	4,464.66
Boone	644.00	19.17	2,420.00	973.75	55.37	3,673.22
Bremer			1,490.00	445.90		1,935.90
Buchanan	36.00	4.70	2,564.00	990.35	10.53	3,564.88
Burns Vista	1,866.00	538.60	3,732.00	1,077.29	6.45	4,815.65
Butler			2,462.00	1,129.15	21.56	3,612.71
Calhoun			2,216.00	1,086.22	59.80	3,362.02
Carroll	40.00	18.00	1,992.00	835.70	36.80	2,864.50
Cass			2,420.00	675.90	183.20	3,279.10
Cedar			1,556.00	739.05	132.66	2,427.71
Cerro Gordo	300.00	53.10	2,144.00	822.30	7.50	2,973.29
Cherokee			2,432.00	675.37		3,107.37
Chickasaw			2,638.00	667.85	118.29	3,424.14
Clarke			1,024.00	259.35	53.66	1,337.01
Clay			1,392.00	412.00	4.70	1,808.70
Clayton			1,865.00	584.50	87.81	2,537.31
Clinton	414.00	289.65	3,402.00	1,023.61	1.82	4,427.43
Crawford			3,904.00	2,152.75	77.73	6,134.48
Dallas			190.00	52.30	64.28	306.58
Davis	36.00	9.10	2,132.00	273.10	98.00	2,503.10
Deaatur			1,840.00	460.54	108.34	2,408.88
Delaware			2,532.00	794.37	46.75	3,373.12
Des Moines			2,672.00	940.00		3,612.00
Dickinson	428.00	150.35	2,352.00	607.70	5.32	3,065.37
Dubuque			2,292.00	1,194.40		3,486.40
Emmet	842.00		2,076.00	568.70	58.78	2,693.48
Fayette			1,596.00	508.70	35.45	2,139.15
Floyd	264.00	91.85	2,136.00	543.65		2,680.15
Franklin	448.00	52.30	2,548.00	697.40		3,245.40
Fremont	120.00	69.90	1,900.00	667.70	8.15	2,575.85
Greene	198.00	76.20	1,884.00	512.24		2,396.24
Grundy			2,336.00	534.65	116.48	2,987.13
Guthrie	60.00	42.56	1,496.00	528.80		2,065.36
Hamilton	826.65		3,098.40	791.05		3,889.45
Hancock	1,125.00	667.35	3,709.00	1,433.78	84.85	5,227.93
Hardin	486.00		2,758.00	652.80	34.28	3,445.08
Harrison	588.00	220.20	2,348.00	890.40	87.18	3,325.58
Henry			1,904.00	522.65		2,426.65
Howard			3,277.00	418.00		3,695.00
Humboldt			2,514.00	588.75	64.25	3,167.00
Ida			1,300.00	430.25	7.77	1,738.02
Iowa	82.00	8.44	1,360.00	540.64	67.43	1,968.07
Jackson			1,124.00	617.54	10.62	1,752.16
Jasper			3,064.00	1,564.35		4,628.35
Jefferson			2,064.00	461.70		2,525.70
Johnson			2,596.00	380.11	123.33	3,100.44
Jones			1,442.00	626.45	36.13	2,095.58
Keeokuk			1,648.00	291.70		1,939.70
Kossuth	1,500.00	25.35	2,547.50	1,585.75	51.22	4,184.52
Lee	292.00	114.70	2,048.00	818.90		2,866.90
Linn			3,065.80	1,850.70	66.29	4,982.84
Louis	448.00	368.80	1,075.00	507.15		1,582.15
Lucas			918.00	290.15		1,208.15
Lyon			722.70	213.65	36.77	973.12

TABLE NO. 3—PART II—(Continued)

COUNTIES	Drainage Work		Total per diem	Total mileage	Miscellaneous expense	Total cost of office
	Per diem	Mileage				
Madison	16.00	13.80	2,364.00	819.65	77.96	3,261.61
Mahaska			1,948.00	348.87		2,296.87
Marion	12.00	11.40	1,512.00	476.50	301.36	2,290.86
Marshall	120.00	76.25	1,564.00	301.55		1,865.55
Mills	176.00	19.55	900.50	115.15	25.00	1,100.65
Missouri	28.10		2,796.10	1,116.30		4,012.40
Mitchell			2,072.00	643.25		2,715.25
Monona			1,508.00	364.66		1,872.66
Montrose			1,368.00	373.80	277.43	1,918.23
Montgomery	72.00	75.30	922.00	473.90		1,395.90
Muscatine	28.00	9.50	1,144.00	375.80	277.43	1,797.23
O'Brien	162.00	98.30	1,554.00	619.25	79.97	2,233.22
Oceola	250.00	102.90	1,108.00	353.13		1,461.13
Osceola	180.00	70.20	2,012.00	724.19		2,736.19
Pago	1,130.00	587.10	3,400.00	1,130.90		4,530.90
Palo Alto			2,887.00	1,158.60		4,045.60
Plymouth			1,368.00	373.25		1,741.25
Pocahontas	232.00	164.85	5,826.00	1,750.80	1,660.50	9,237.30
Polk	580.00	223.66	3,690.00	1,485.10	21.30	5,196.40
Pottawattamie			2,156.00	688.40	45	2,844.85
Poweshiek			2,257.50	538.96	47.49	2,843.95
Ringgold			2,706.00	1,260.20	4.00	4,000.20
Sac			2,580.00	1,802.15	120.31	4,502.46
Scott			2,435.00	864.96		3,299.96
Shellsby			1,110.00	376.65	55.23	1,541.88
Sibley			2,150.00	943.23	40.06	3,133.29
Snyder	300.00	186.65	1,420.00	460.00		2,060.65
Tama			1,536.50	304.60		1,841.10
Taylor			2,526.00	363.65		2,889.65
Tennant			1,556.00	720.10	70.30	2,346.40
Van Buren			2,075.00	974.05		3,049.05
Wapello	82.00	28.66	799.00	427.75		1,226.75
Warren			2,961.40	603.23		3,564.63
Washington			1,408.00	460.70	2.70	2,011.45
Wayne			3,416.00	1,035.84	48.34	4,500.18
Webster			2,200.00	770.60	35.88	3,006.48
Winnebago	818.00	327.40	2,064.00	701.53		2,765.53
Winneshiek			2,068.00	82.30	80.30	2,150.25
Woodbury			1,736.00	585.00	36.36	2,357.36
Worth	40.00	19.96	3,960.00	1,590.66	67.44	5,618.06
Woodworth	1,512.00	823.66	3,960.00	1,590.66		5,553.32

Total. \$ 18,547.75 \$ 7,975.66 \$ 231,777.80 \$ 77,302.90 \$ 5,003.47 \$ 314,164.20



TABLE NO. 4—COUNTY AUDITORS

Salaries and Expenses of Office and Net Cost for the Year 1918

COUNTIES	Salaries			Postage	Total cost of office	Fees of office	Net cost of office
	Auditor	First deputy	Extra help				
Adair.....	\$ 1,500.00	\$ 750.00	\$ 101.30	\$ 62.42	\$ 2,413.72	\$ 170.50	\$ 2,243.22
Adams.....	1,500.00	750.00	472.35	98.78	2,071.13		2,071.13
Allamore.....	1,500.00	735.00		66.00	2,401.00	154.40	2,246.60
Altamont.....	1,500.00	650.00		96.00	2,246.00	280.80	2,065.20
Anderson.....	1,500.00	1,080.00	687.00	74.74	3,341.74	134.10	3,207.64
Benton.....	1,700.00	1,200.00	855.80	107.61	3,863.41	170.40	3,693.01
Black Hawk.....	2,750.00	1,375.00	2,009.20	196.06	7,230.26	577.50	6,652.76
Buchanan.....	1,800.00	1,200.00	816.22	94.60	3,910.82	397.65	3,513.17
Burns.....	1,500.00	900.00	148.75	17.00	2,725.75	110.50	2,615.25
Bremser.....	1,500.00	950.00	564.07	50.87	3,154.94	84.00	3,070.94
Buchanan.....	1,500.00	840.00	99.73	173.88	2,713.61	215.14	2,498.47
Buena Vista.....	1,500.00	1,080.00	491.14	300.53	3,471.67	144.60	3,327.07
Calhoun.....	1,500.00	1,130.00	1,000.00	250.00	3,960.00	194.55	3,765.45
Carroll.....	1,700.00	1,200.00	840.00	169.10	3,909.10	180.60	3,728.50
Cass.....	1,500.00	840.00	99.73	173.88	2,713.61	215.14	2,498.47
Cedar.....	1,500.00	1,200.00	166.00	113.85	3,078.85	119.50	2,959.35
Cerro Gordo.....	1,500.00	1,200.00	1,020.38	246.50	5,366.88	396.50	4,970.38
Cherokee.....	1,500.00	1,080.00	108.00	68.11	2,556.11	163.35	2,392.76
Chickasaw.....	1,500.00	1,000.00	67.55	67.55	2,635.10	117.50	2,517.60
Clarke.....	1,500.00	850.00	238.50	30.05	2,619.05	207.25	2,411.80
Clay.....	1,500.00	900.00	502.95	102.80	3,005.75	184.65	2,821.10
Clayton.....	1,500.00	1,100.00	161.35	161.35	3,062.35	135.75	2,926.60
Clinton.....	1,500.00	1,200.00	2,436.64	250.00	6,805.14	298.50	6,506.64
Crawford.....	1,700.00	840.00	610.00	40.00	2,890.00	235.75	2,654.25
Dallas.....	1,500.00	1,000.00	868.70	171.10	3,548.80	299.75	3,249.05
Davis.....	1,500.00	900.00	58.52	58.52	2,458.52	134.83	2,323.69
Decatur.....	600.22	320.00		58.28	1,271.60	102.20	1,169.40
Delaware.....	1,500.00	1,080.00	251.50	149.83	3,081.33	161.00	2,920.33
Des Moines.....	1,500.00	1,070.00	1,806.54	198.74	5,475.28	324.25	5,151.03
Dickinson.....	1,400.00	840.00	1,275.56	198.74	3,714.30	382.75	3,331.55
Dubuque.....	3,000.00	1,500.00	3,645.00	81.35	8,226.35	331.00	7,895.35
Emmet.....	1,500.00	750.00		21.40	2,251.40	21.40	2,230.00
Fayette.....	1,500.00	1,200.00	148.28	239.47	3,287.85	335.90	3,051.95
Floyd.....	1,500.00	900.00	622.50	129.70	3,252.20	169.25	3,082.95
Franklin.....	1,500.00	973.45	780.25	128.97	3,535.67	118.40	3,417.27
Fremont.....	1,500.00	900.00	320.25	176.68	2,996.94	198.75	2,798.19
Greene.....	1,500.00	1,200.00	700.00	319.00	3,819.00	202.10	3,616.90
Grundy.....	1,500.00	840.00	48.75	80.06	2,477.81	125.00	2,352.81
Guthrie.....	1,500.00	927.38		190.55	2,717.93	238.50	2,479.43
Hamilton.....	1,700.00	1,200.00	1,510.46	138.00	4,548.46	304.60	4,243.86
Hancock.....	1,500.00	750.00	829.50	151.75	3,231.25	138.50	3,092.75
Harbin.....	1,500.00	1,200.00	1,293.50	172.77	5,131.27	385.50	4,745.77
Harrison.....	1,700.00	1,100.00	1,065.55	162.61	3,967.56	315.50	3,652.06
Henry.....	1,500.00	840.00	31.25	117.60	2,588.85	169.00	2,419.85
Howard.....	1,500.00	1,080.00	158.75	124.71	3,212.96	104.50	3,108.46
Humboldt.....	1,500.00	900.00	903.82	89.90	3,575.81	66.25	3,509.56
Ia.....	1,500.00	750.00	257.50	76.10	2,583.60	89.00	2,494.60
Iowa.....	1,500.00	1,100.00	54.50	120.48	2,874.98	137.75	2,737.23
Jackson.....	1,700.00	1,000.00	510.00	178.75	3,088.75	275.00	2,813.75
Jasper.....	1,500.00	1,200.00	1,049.24	53.89	4,103.13	275.00	3,828.13
Jefferson.....	1,500.00	1,200.00		100.00	2,900.00	121.10	2,778.90
Johnson.....	1,500.00	1,200.00	780.00	247.14	4,027.14	309.60	3,717.54
Jones.....	1,500.00	900.00	302.50	102.82	2,905.32	118.30	2,787.02
Keokuk.....	1,700.00	900.00	646.57		3,346.57	209.75	3,136.82
Kossuth.....	1,500.00	1,080.00	1,722.75	145.28	5,108.03	301.60	4,806.43
Lee.....	2,000.00	1,250.00		109.37	3,659.37	268.50	3,390.87
Linn.....	1,500.00	1,050.00	3,733.72	319.71	9,003.43	654.80	8,348.63
Louis.....	3,500.00	750.00	701.38	128.15	5,079.56	115.50	4,964.06
Lucas.....	1,500.00	900.00		21.40	2,619.40	145.71	2,473.69
Lyon.....	1,500.00	1,080.00		145.00	2,825.00	131.25	2,693.75

TABLE NO. 4—(Continued)

COUNTIES	Salaries			Postage	Total cost of office	Fees of office	Net cost of office
	Auditor	First deputy	Extra help				
Madison.....	\$ 1,500.00	\$ 960.00	\$ 907.92	\$ 236.65	\$ 3,784.57	\$ 230.50	\$ 3,554.07
Mahaska.....	1,800.00	1,200.00	620.73	102.78	3,723.51	310.00	3,413.51
Marion.....	1,700.00	1,190.00		102.45	3,747.50	253.00	3,494.50
Marshall.....	1,800.00	1,100.00	1,488.83	52.02	4,537.85	319.51	4,218.34
Mills.....	1,500.00	1,020.00	840.00	110.22	3,370.22	175.75	3,194.47
Monroe.....	1,500.00	1,080.00	16.00	139.43	2,735.43	111.96	2,623.48
Monroe.....	1,500.00	890.00	440.90		2,730.90	198.25	2,532.65
Montgomery.....	1,800.00	900.00	720.00	68.00	3,488.00	206.20	3,281.80
Muscatine.....	1,700.00	1,000.00	717.73	148.00	3,565.73	120.75	3,444.98
Muscatine.....	2,100.00	1,140.00	797.50	108.45	4,145.95	211.65	3,934.30
O'Brien.....	1,800.00	900.00	745.66	108.98	3,645.64	185.50	3,460.14
Osceola.....	1,500.00	435.00	527.75	127.00	2,595.75	80.25	2,515.50
Page.....	1,700.00	850.00	900.00	79.48	3,229.48	258.00	2,971.48
Palo Alto.....	1,500.00	1,020.00	810.00	63.76	3,493.76	122.50	3,371.26
Plymouth.....	1,700.00	1,020.00	165.00	72.48	2,957.48	222.75	2,734.73
Pocono.....	1,500.00	1,250.00	2,044.00	70.55	4,914.55	249.00	4,665.55
Polk.....	3,200.00	1,600.00	11,375.00	162.50	16,487.50	1,654.00	14,833.50
Pottawattamie.....	3,250.00	2,250.00	3,805.00	241.42	10,510.42	728.75	9,781.67
Pottawattamie.....	1,500.00	900.00	116.35	149.44	2,765.83	165.00	2,600.83
Ringgold.....	1,500.00	1,030.00		57.23	2,577.23		2,577.23
Sac.....	1,500.00	1,200.00	627.00	132.00	3,559.00	201.25	3,357.75
Scott.....	1,500.00	1,114.50	2,240.13	280.05	9,631.71	515.70	9,116.01
Shellsby.....	1,500.00	1,178.55	118.50	25.44	2,922.49	171.75	2,750.74
Sinnott.....	1,500.00	1,175.00	145.50	166.77	3,477.27	296.75	3,180.52
Story.....	1,800.00	1,080.00	215.50	209.14	3,298.64	304.00	2,994.64
Tama.....	1,700.00	1,200.00	315.70	32.70	3,248.46	267.50	2,980.96
Taylor.....	1,500.00	800.00	507.50	41.76	2,949.25	201.25	2,748.00
Union.....	1,500.00	900.00	116.00	82.53	2,705.53	232.50	2,473.03
Van Buren.....	1,500.00	900.00	108.10	76.11	2,584.21	165.75	2,418.46
Wapello.....	2,100.00	1,020.00	2,091.34	78.35	5,289.69	379.50	4,910.19
Warren.....	1,500.00	1,200.00	733.50	156.00	3,689.50	308.66	3,380.84
Washington.....	1,700.00	900.00	333.50	92.65	2,925.55	222.44	2,703.11
Wayne.....	1,500.00	799.05	125.00	80.90	2,604.95	158.50	2,446.45
Webster.....	2,100.00	1,150.00	3,840.80	48.83	6,639.63	381.25	6,258.38
Winnebago.....	1,500.00	731.00		110.02	2,731.44	122.75	2,608.69
Winnebago.....	1,700.00	1,000.00		110.02	2,810.02	129.50	2,680.52
Woodbury.....	3,300.00	1,787.50	2,619.90	60.88	7,498.37	889.25	6,609.12
Worth.....	1,500.00	870.00	548.78	64.93	2,943.71	100.24	2,843.47
Wright.....	1,500.96	1,200.00	1,770.44		4,730.44	175.50	4,554.94

Total..... \$175,343.28 \$106,862.58 \$85,928.75 \$12,866.55 \$380,440.17 \$22,856.32 \$357,584.85

TABLE NO. 5—COUNTY TREASURERS

Salaries and Expenses of Office and Net Cost of Office for the Year 1918

## PART I.

COUNTIES	Salaries			Postage	Delinquent tax collector
	Treasurer	First deputy	Extra help		
Adair.....	\$ 1,500.00	\$ 900.00	\$ 62.50	\$ 72.36	
Adams.....	1,500.00		120.11	60.86	
Alfalfa.....	1,600.00	840.00	50.00	147.14	
Appanoose.....	1,200.00	950.00	600.00	120.50	
Audubon.....	1,500.00	900.00	82.60	73.83	
Benton.....	1,200.00	1,200.00	917.00	192.47	
Black Hawk.....	2,750.00	1,311.39	5,074.85	455.78	\$ 659.39
Bonne.....	1,800.00	1,200.00	580.47	113.39	606.11
Bremer.....	1,600.00	900.00	102.19	464.82	
Buchanan.....	1,600.00		338.60	122.00	
Buena Vista.....	1,500.00	840.00	12.00	246.35	
Butler.....	1,000.00	799.92	86.40	115.25	237.50
Calhoun.....	1,000.00	1,020.00	700.00	159.64	
Carroll.....	1,700.00	1,200.00	80.00	301.70	32.91
Cass.....	1,600.00	840.00	101.25	152.02	
Cedar.....	1,600.00	900.00	218.00	154.64	96.29
Cerro Gordo.....	1,900.00	1,200.00	2,522.12	287.40	1,238.90
Cherokee.....	1,500.00	1,080.00	56.50	124.44	
Chickasaw.....	1,000.00	800.00		109.29	
Clarke.....	1,500.00	750.00		62.08	
Clay.....	1,500.00	900.00	708.50	166.80	19.90
Clayton.....	1,800.00	900.00		17.12	
Clinton.....	3,000.00	1,500.00	2,308.18	306.99	
Crawford.....	1,700.00	1,140.00		147.24	
Dallas.....	1,500.00	900.00	200.00	117.40	112.59
Davis.....	1,500.00	900.00		62.42	
DeSauter.....	1,600.00	1,300.00	138.25	99.96	
Delaware.....	1,600.00	1,050.00	60.00	97.85	
Des Moines.....	2,100.00	1,156.66	1,134.02	80.61	109.52
Dickinson.....	1,800.00	750.00	521.40	185.00	
Dubuque.....	3,400.00	1,700.00	3,380.00	139.34	
Emmet.....	1,500.00	800.00	266.37	35.17	
Fayette.....	1,800.00	1,200.00	276.92	234.68	55.46
Floyd.....	1,600.00	900.00	246.35	87.83	
Franklin.....	1,600.00	900.00		23.72	
Fremont.....	1,600.00	900.00	123.00	68.79	429.06
Greene.....	1,600.00	800.00	105.00	115.75	
Grundy.....	1,500.00	900.00	88.00	101.53	269.40
Guthrie.....	1,700.00	1,000.00		136.80	
Hamilton.....	1,700.00	1,300.00	345.00	135.79	
Hancock.....	1,500.00	762.50	255.75	143.10	
Hardin.....	1,700.00	1,080.00	110.00	147.73	
Harrison.....	1,700.00	1,100.00	149.00	135.50	287.97
Henry.....	1,600.00	800.00		102.76	
Howard.....	1,500.00	750.00		45.44	
Humboldt.....	1,500.00	810.00	10.00	122.40	
Ida.....	1,500.00	750.00		76.40	
Iowa.....	1,600.00	1,200.00	194.00	172.97	219.51
Jackson.....	1,700.00	1,000.00		62.00	
Jasper.....	1,800.00	1,200.00	474.97	139.56	348.63
Jefferson.....	1,600.00	1,200.00	314.45	130.91	
Johnson.....	1,800.00	1,200.00	411.00	123.20	45.82
Jones.....	1,600.00	900.00	61.50	106.29	
Keokuk.....	1,700.00	900.00	171.00	412.75	
Kossuth.....	1,700.00	900.00	1,002.00	302.00	
Lee.....	2,200.00	1,450.00	489.00	150.54	
Linn.....	3,300.00	1,600.00	4,631.33	596.46	2,067.59
Louis.....	1,500.00	750.00	280.88	253.64	
Lucas.....	1,000.00	800.00	215.00	82.88	
Lyon.....	1,600.00	1,080.00		76.56	

TABLE NO. 5—PART I—(Continued)

COUNTIES	Salaries			Postage	Delinquent tax collector
	Treasurer	First deputy	Extra help		
Madison.....	\$ 1,600.00	\$ 924.00	\$ 119.88	\$ 135.45	
Mahaska.....	1,800.00	1,065.00	440.00	146.57	
Marion.....	1,700.00	900.00	587.00	157.40	
Marshall.....	1,900.00	1,095.50	45.64	187.00	\$ 840.00
Mills.....	1,600.00	1,020.00		138.14	
Mitchell.....	1,500.00	750.00	30.85	128.88	30.47
Monona.....	1,000.00	907.65	242.25		
Monroe.....	1,800.00	900.00		40.00	356.67
Montgomery.....	1,700.00	1,000.00	147.50	125.00	
Muscatine.....	2,100.00	1,140.00	685.00	89.09	
O'Brien.....	1,600.00	833.38	210.00	89.45	1,142.13
Oceola.....	1,500.00	455.00	300.00	88.85	
Page.....	1,700.00	850.00	637.50	60.51	
Palo Alto.....	1,500.00	1,020.00	145.20	126.20	
Plymouth.....	1,700.00	1,080.00	30.00	87.43	123.71
Pocahontas.....	1,600.00	1,300.00		28.02	71.10
Polk.....	3,699.84	9,449.62	7,485.72	500.85	1,710.94
Pottawattamie.....	3,250.00	3,250.00	2,315.00	546.50	2,040.43
Poweshiek.....	1,900.00	900.00	411.00	140.22	
Ringgold.....	1,500.00	802.50	35.00	81.86	
Saunders.....	1,600.00	1,080.00		80.45	155.61
Scott.....	3,000.00	2,808.37	1,755.49	253.06	340.58
Shelby.....	1,900.00	1,200.00	25.30	94.64	45.12
Shoer.....	1,800.00	1,050.00	328.50	241.87	
Story.....	1,800.00	1,000.00	713.49	274.34	84.60
Tama.....	1,700.00	1,200.00	432.25	215.88	413.61
Taylor.....	1,600.00	800.00	79.60	95.76	
Union.....	1,600.00	840.00	168.00	94.80	32.85
Van Buren.....	1,500.00	862.50		11.67	
Wapello.....	2,100.00	1,200.00	1,136.53	144.74	
Warren.....	1,600.00	1,080.00	263.50	109.74	
Washington.....	1,700.00	900.00	115.00	70.25	666.82
Wayne.....	1,600.00	800.00	88.75	110.00	
Weber.....	2,100.00	968.34	1,428.43	35.00	
Winnebago.....	1,500.00	855.40	265.25	101.51	
Winnesiek.....	1,700.00	1,000.00	116.20	142.91	
Woodbury.....	3,350.00	4,400.00	3,213.14	180.34	1,173.27
Worth.....	1,500.00	175.00	154.00	33.85	
Wright.....	1,595.00	1,005.00		73.79	
Total.....	\$ 176,899.80	\$ 112,547.10	\$ 67,811.81	\$ 14,694.25	\$ 17,368.75



TABLE NO. 5—COUNTY TREASURERS

Salaries and Expenses of Office and Net Cost of Office for the Year 1913

## PART II.

COUNTIES	Premium on bonds	Total cost of office	Earnings of office	Net cost of office
Adair.....		\$ 2,534.86		\$ 2,534.86
Adams.....		1,680.97		1,680.97
Albany.....		2,677.14		2,677.14
Appanoose.....		3,370.50		3,370.50
Audubon.....		2,566.43		2,566.43
Benton.....		4,069.47		4,069.47
Black Hawk.....	\$ 314.38	10,592.67		10,592.67
Boone.....	300.00	4,801.85		4,801.85
Bremser.....		2,127.00		2,127.00
Buchanan.....		2,479.50		2,479.50
Burns Vista.....	335.00	3,013.31		3,013.31
Butler.....		2,809.67		2,809.67
Calhoun.....		2,415.63		2,415.63
Carroll.....	390.00	2,979.27		2,979.27
Cass.....	285.00	2,025.84	\$ 69.44	2,025.84
Cedar.....		2,117.92		2,117.92
Cerro Gordo.....	25.00	2,876.94		2,876.94
Cherokee.....		2,569.59		2,569.59
Chickasaw.....		2,687.08		2,687.08
Clarke.....	175.00	2,724.30		2,724.30
Clay.....		3,043.37		3,043.37
Clayton.....	166.25	1,509.55		1,509.55
Clinton.....	344.38	2,196.46		2,196.46
Crawford.....		3,811.88		3,811.88
Dallas.....		2,492.42		2,492.42
Day.....	166.25	2,196.46		2,196.46
Deatur.....		2,812.25		2,812.25
Des Moines.....	150.00	4,830.51		4,830.51
Dickinson.....	322.50	3,197.00		3,197.00
Dubuque.....	360.00	3,819.34		3,819.34
Emmet.....	540.00	3,189.54		3,189.54
Fayette.....	427.50	4,024.58		4,024.58
Floyd.....		2,634.18		2,634.18
Franklin.....		2,522.72		2,522.72
Fremont.....	225.62	3,346.47		3,346.47
Greene.....	237.50	4,258.25		4,258.25
Grundy.....		2,809.03		2,809.03
Guthrie.....		2,736.86		2,736.86
Hamilton.....		2,889.79		2,889.79
Hancock.....		3,461.35		3,461.35
Hardin.....		3,137.72		3,137.72
Harrison.....		3,372.47		3,372.47
Henry.....		2,469.78		2,469.78
Howard.....		2,266.44		2,266.44
Humboldt.....		2,452.49		2,452.49
Iowa.....		2,336.49		2,336.49
Jackson.....	166.25	3,543.83		3,543.83
Jasper.....		2,807.65		2,807.65
Jefferson.....		3,368.16		3,368.16
Johnson.....	150.00	2,774.42		2,774.42
Jones.....	300.00	3,967.79		3,967.79
Knox.....	166.25	3,250.00		3,250.00
Kossuth.....		4,238.15		4,238.15
Lee.....	225.00	6,205.84		6,205.84
Lin.....		11,845.18		11,845.18
Louis.....		2,814.53		2,814.53
Lucas.....		2,809.13		2,809.13
Lyon.....	190.25	2,756.56		2,756.56

TABLE NO. 5—PART II—(Continued)

COUNTIES	Premium on bonds	Total cost of office	Earnings of office	Net cost of office
Madison.....	\$ 225.62	3,004.95		3,004.95
Mahaska.....		3,451.57		3,451.57
Marion.....		3,345.00		3,345.00
Marshall.....		4,085.23		4,085.23
Miller.....		2,758.14		2,758.14
Minnehaha.....		2,440.20		2,440.20
Monroe.....		2,749.90		2,749.90
Montgomery.....	285.00	3,380.67		3,380.67
Muscatine.....		2,972.50		2,972.50
O'Brien.....		4,259.93		4,259.93
Osceola.....		3,874.86		3,874.86
Page.....		2,843.35		2,843.35
Palo Alto.....		3,248.01		3,248.01
Plymouth.....		2,791.49		2,791.49
Pocahontas.....	261.25	3,282.39		3,282.39
Polk.....		2,899.12		2,899.12
Pottawattamie.....	675.00	22,521.97		22,521.97
Pottawattamie.....		12,401.93		12,401.93
Pottawattamie.....		3,051.22		3,051.22
Ringgold.....		2,654.36		2,654.36
Sar.....		2,916.07		2,916.07
Scott.....	603.75	8,721.24		8,721.24
Shelby.....		2,964.96		2,964.96
Sioux.....		3,430.37		3,430.37
Story.....		3,872.43		3,872.43
Tama.....		3,001.74		3,001.74
Taylor.....		2,575.36		2,575.36
Union.....	166.75	2,901.90		2,901.90
Van Buren.....		2,523.17		2,523.17
Wapello.....	225.62	4,806.89		4,806.89
Warren.....		3,328.24		3,328.24
Washington.....	100.00	3,214.07		3,214.07
Wayne.....		2,568.75		2,568.75
Webster.....		4,591.87		4,591.87
Winnebago.....	484.50	3,387.39		3,387.39
Winnebago.....		2,659.11		2,659.11
Woodbury.....		12,837.00		12,837.00
Worth.....		1,867.85		1,867.85
Wright.....		2,737.75		2,737.75
Total.....	\$ 10,371.87	\$ 389,190.58	\$ 69.44	\$ 389,190.58

TABLE NO. 6—CLERKS OF THE DISTRICT COURT

Salaries, Fees and Expenses of Office and Net Cost of Office for the Year 1913

COUNTIES	Salary of clerk	Salary dist. deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	\$ 1,500.00	\$ 750.00		\$ 36.98	\$ 2,286.98	\$ 804.25	\$ 1,482.73	
Adams	1,500.00			26.50	1,526.50	1,249.73	276.77	
Alamogordo	1,000.00	840.00	15.00	40.00	1,895.00	651.32	1,243.68	
Apanache	1,000.00	600.00		52.10	1,652.10	1,408.34	243.76	
Audubon	1,500.00	750.00		37.60	2,317.60	477.20	1,840.40	
Benton	1,700.00	1,200.00	750.00	161.76	3,856.76	2,546.50	1,340.26	
Black Hawk	2,750.00	1,250.00	2,416.00	101.00	6,517.00	7,940.00		\$ 1,323.00
Bonne	1,800.00	1,300.00	30.00	23.63	3,063.63	4,873.14		
Brewer	1,600.00	950.00			2,550.00	2,191.68	358.32	
Buchanan	1,600.00	850.00		45.00	2,495.00	1,234.86	1,260.14	
Burns Vista	1,600.00	840.00		54.35	2,504.35	1,446.68	1,057.67	
Butler	1,600.00	790.00	75.00	87.72	2,552.72	1,367.56	1,185.16	
Calhoun	1,600.00	840.00		72.00	2,512.00	2,067.48	444.52	
Carroll	1,700.00	850.00		47.88	2,597.88	1,380.20	1,217.68	
Cass	1,600.00	546.00	180.00	49.30	2,375.30	2,184.80	190.50	
Cedar	1,600.00	950.00		102.10	2,652.10	2,761.77		\$ 9.93
Cerro Gordo	1,800.00	1,050.00	1,124.00	161.68	4,135.68	3,708.00	427.68	
Cherokee	1,600.00	800.00		50.00	2,450.00	1,775.82	674.18	
Chickasaw	1,600.00	860.00		37.14	2,497.14	1,609.59	887.55	
Clarke	1,500.00	750.00		13.35	2,263.35	1,667.70	595.65	
Clay	1,500.00	750.00			2,250.00	1,785.75	464.25	
Clayton	1,800.00	1,080.00		99.50	2,979.50	2,135.47	844.03	
Clinton	2,500.00	1,250.00	1,066.27	125.11	5,841.38	4,353.05	1,488.33	
Crawford	1,700.00	1,140.00		47.46	2,887.46	1,623.65	1,263.81	
Dallas	1,800.00	900.00	307.40	117.50	3,124.90	3,180.40	55.50	
Davis	1,600.00	750.00		39.02	2,379.02	949.01	1,430.01	
De Witt	850.00	585.00		24.74	1,459.74	960.38	499.36	
Delaware	1,600.00	800.00	45.00	87.22	2,532.22	1,780.50	751.72	
Des Moines	2,100.00	2,125.00		44.30	4,269.30	14,036.24	9,767.04	
Dickinson	1,400.00			55.58	1,455.58	1,013.25	442.33	
Dubuque	1,500.00	1,500.00	4,619.00	56.37	9,175.37	5,175.15	4,000.22	
Emmet	1,500.00	750.00		75.84	2,325.84	1,801.49	524.35	
Fayette	1,800.00	1,200.00		74.30	3,074.30	2,561.81	512.49	
Floyd	1,800.00	900.00	750.00	104.23	3,554.23	1,844.00	1,710.23	
Franklin	1,500.00	800.00		39.02	2,339.02	1,348.00	991.02	
Fremont	1,600.00	800.00		32.07	2,432.07	1,294.80	1,137.27	
Greene	1,600.00	870.84	12.15	78.05	2,561.04	2,771.17		\$ 209.53
Grundy	1,500.00	750.00		148.25	2,408.25	1,444.00	964.25	
Guthrie	1,600.00	800.00		153.38	2,553.38	1,603.45	949.93	
Hamilton	1,700.00	900.00		33.76	2,633.76	2,406.00	227.76	
Hancock	1,500.00	750.00		63.30	2,313.30	1,494.29	819.01	
Hardin	1,700.00	1,080.00		84.15	2,864.15	2,737.83	126.32	
Harrison	1,700.00	850.00	15.00	75.35	2,640.35	1,727.75	912.60	
Henry	1,600.00	800.00		51.82	2,451.82	1,170.08	1,281.74	
Howard	1,500.00	375.00		25.78	1,900.78	1,010.53	890.25	
Humboldt	1,500.00	156.88		49.68	1,706.56	2,554.51		\$ 847.95
Ia	1,500.00	750.00		51.00	2,301.00	571.50	1,729.50	
Iowa	1,600.00	750.00		78.00	2,428.00	1,307.60	1,120.40	
Jackson	1,700.00	1,000.00		62.05	2,762.05	2,060.75	701.30	
Jasper	1,800.00		892.50	25.70	2,718.20	2,153.75	564.45	
Jefferson	1,600.00	1,200.00		34.96	2,834.96	2,017.00	817.96	
Johnson	1,800.00	1,000.00	1,306.00	253.14	4,460.14	3,301.07	1,159.07	
Jones	1,600.00	837.00		85.35	2,522.35	1,601.80	920.55	
Kearney	1,700.00	900.00	287.50	88.84	2,976.34	3,388.60		\$ 412.26
Keith	1,500.00	900.00		103.48	2,503.48	1,840.25	663.23	
Kossuth	1,500.00	1,250.00	1,321.00	79.10	5,150.10	6,903.56	1,753.46	
Lee	3,200.00	2,300.00	2,006.00	338.64	9,845.24	7,818.43	2,026.81	
Lewis	1,500.00	750.00	75.00	2,325.00	2,325.00	1,735.40	589.60	
Lucas	1,600.00	840.00		14.74	2,454.74	1,462.41	992.33	
Lyon	1,600.00	900.00		25.08	2,525.08	1,272.75	1,252.33	

TABLE NO. 6—(Continued)

COUNTIES	Salary of clerk	Salary first deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Madison	1,600.00	900.00		\$ 70.83	\$ 2,570.83	\$ 1,824.00	\$ 746.83	
Mahaska	1,800.00	900.00	600.00	55.70	3,355.70	2,130.46	1,225.24	
Marion	1,700.00	900.00		102.45	2,702.45	2,063.00	639.45	
Marshall	1,600.00	1,022.54	1,085.00	52.00	4,059.54	3,908.73	150.81	
Mill	1,500.00	800.00		106.95	2,406.95	1,464.08	942.87	
Monroe	1,500.00	750.00		91.29	2,341.29	1,280.71	1,060.58	
Monona	1,600.00	800.00			2,400.00	1,080.92	1,319.08	
Moore	1,600.00	900.00		45.00	2,545.00	1,711.38	833.62	
Montgomery	1,700.00	750.00	228.11		2,678.11	1,819.03	859.08	
Muscatine	1,800.00	1,140.00	327.00	56.00	3,323.00	4,302.98		\$ 779.98
O'Brien	1,600.00	800.00		31.84	2,431.84	1,538.49	893.35	
Oceola	1,500.00	280.00	390.00	23.80	2,193.80	1,606.80	587.00	
Page	1,700.00	850.00		64.20	2,604.20	2,461.15	143.05	
Palo Alto	1,500.00	900.00		26.80	2,426.80	1,567.84	858.96	
Plymouth	1,700.00	1,020.00		65.51	2,785.51	1,879.92	905.59	
Pocahontas	1,600.00	800.00		49.41	2,449.41	1,113.15	1,336.26	
Polk	3,300.00	3,300.00	7,973.51	88.00	14,653.51	21,744.12		\$ 7,084.61
Pottawattamie	3,000.00	1,500.00	2,335.00	91.61	6,926.61	5,533.40	1,393.21	
Poweshiek	1,600.00	900.00		73.24	2,573.24	1,448.00	1,125.24	
Ringgold	1,500.00	712.50		11.88	2,224.38	1,279.45	944.93	
Rock	1,600.00	900.00		113.38	2,613.38	1,866.36	747.02	
Salt	2,800.00	4,000.00	997.52	78.92	9,076.45	9,320.66		\$ 244.21
Saskatchewan	1,600.00	1,020.00		48.70	2,668.70	1,770.19	898.51	
Shoer	1,800.00	900.00		21.50	2,721.50	2,314.50	407.00	
Story	1,800.00	1,000.00	38.55	176.06	3,015.21	3,416.83		\$ 401.62
Tama	807.25	624.00		44.79	1,475.05	1,050.20	424.85	
Taylor	1,600.00	800.00		10.25	2,410.25	1,211.45	1,198.80	
Union	1,600.00	800.00		48.25	2,448.25	2,266.08	182.17	
Van Buren	1,500.00	750.00		24.86	2,274.86	2,534.79		\$ 259.93
Wapello	2,100.00	1,169.24	1,349.47	30.80	4,649.51	1,029.15	3,620.36	
Warren	1,600.00	1,000.00		30.00	2,630.00	1,783.03	846.97	
Washington	1,500.00	850.00	120.00	43.90	2,713.90	2,573.46	140.44	
Wayne	1,600.00	800.00		57.67	2,457.67	1,539.18	918.49	
Webster	2,100.00	927.50	904.85	23.19	3,955.54	5,231.09		\$ 1,275.55
Winnebago	1,500.00	750.00		34.73	2,284.73	3,154.29		\$ 869.56
Winchester	1,500.00	750.00		25.00	2,275.00	2,360.50		\$ 85.50
Woodbury	3,800.00	4,400.00	3,213.14	189.34	11,402.48	9,566.48	1,836.00	
Worth	1,500.00			25.14	1,525.14	995.56	529.58	
Wright	1,500.00		832.32	91.56	2,324.88	1,464.64	860.24	
Total	\$173,412.86	\$89,000.00	\$89,800.79	\$6,577.45	\$358,801.10	\$361,752.02	\$94,565.97	\$27,427.12



TABLE NO. 7—SHERIFFS

Salaries, Expense, Board of Prisoners and Net Cost of Office for the Year 1918.

## PART I.

COUNTIES	Salary				Board, care and washing for prisoners
	Sheriff	First deputy	Additional help	Postage	
Adair.....	\$ 1,400.00	\$ 400.00			27.30
Adams.....	1,400.00	420.00		19.25	
Adair.....	1,500.00	780.00		19.96	
Appanoose.....	1,800.00	845.12			1,508.75
Audubon.....	1,400.00	720.00			18.96
Benton.....	1,600.00	1,140.00	28.00		29.75
Black Hawk.....	2,200.00	1,320.00	953.75		1,866.25
Boone.....	1,700.00	1,300.00	264.50		209.96
Bremer.....	1,500.00		774.50		51.25
Buchanan.....	1,500.00	228.60		24.00	121.10
Buena Vista.....	1,500.00	840.00			139.62
Butler.....	1,500.00	600.00			190.50
Calhoun.....	1,500.00	900.00			102.45
Carroll.....	1,000.00	900.00			53.36
Cass.....	1,500.00	150.00	391.00		21.66
Cedar.....	1,500.00	600.00	74.21		21.00
Cerro Gordo.....	1,800.00	1,335.00	1,092.12		14.50
Cherokee.....	1,500.00	900.00			230.66
Chickasaw.....	1,500.00	600.00			36.35
Clarke.....	1,400.00	503.00			11.28
Clay.....	1,400.00	720.00			25.50
Clayton.....	1,700.00	900.00			120.66
Clinch.....	2,000.00	1,000.00	5.43		48.14
Crawford.....	1,600.00	1,025.00			30.00
Dallas.....	1,700.00	900.00	226.38		29.29
Davis.....	2,000.00	2,400.00			12.00
Decatur.....	1,500.00	600.00			297.31
Delaware.....	1,500.00	900.00			446.00
Des Moines.....	1,500.00	2,000.00			2,000.00
Dickinson.....	1,400.00	600.00	103.20		42.02
Dubuque.....	2,400.00	1,300.00	1,850.10		34.79
Emmet.....	1,400.00				26.29
Fayette.....	1,700.00	900.00			1,506.30
Floyd.....	1,500.00	900.00			427.53
Franklin.....	1,500.00	400.00			40.39
Fremont.....	1,500.00	424.00			18.00
Greene.....	1,500.00	840.00			21.27
Grundy.....	1,400.00	450.00			4.50
Guthrie.....	1,500.00	720.00			172.28
Hamilton.....	1,600.00	900.00			27.66
Hancock.....	1,400.00	900.00			9.50
Hardin.....	1,500.00	900.00			53.50
Harrison.....	1,600.00	900.00			636.86
Henry.....	1,500.00	461.15	42.50		42.98
Howard.....	1,400.00	420.00			22.20
Humboldt.....	1,400.00	780.00			29.22
Iowa.....	1,400.00	700.00			10.80
Jackson.....	1,500.00	800.00	400.00		15.80
Jasper.....	1,000.00				12.55
Jefferson.....	567.00	360.00			236.39
Johnson.....	1,500.00	900.00			44.98
Jones.....	1,700.00	900.00	861.25		30.00
Keokuk.....	1,500.00	720.00			35.40
Kossuth.....	1,600.00	900.00	62.86		514.00
Lake.....	1,600.00	840.00			14.20
Lamar.....	2,200.00	2,200.00			1,070.50
Linn.....	1,200.00	1,200.00	2,040.00		6,430.75
Louis.....	1,400.00	400.00			5,062.12
Louis.....	1,500.00	850.00			77.40
Lyon.....	1,500.00	825.00			280.25

TABLE NO. 7—PART I—(Continued)

COUNTIES	Salary				Board, care and washing for prisoners
	Sheriff	First deputy	Additional help	Postage	
Madison.....	\$ 1,500.00	\$ 900.00		\$ 9.00	\$ 29.77
Mahaska.....	1,700.00	900.00			17.75
Marion.....	1,600.00	855.00			56.96
Marshall.....	1,800.00	900.00	274.00		1,888.73
Miller.....	1,600.00	600.00			32.75
Mitchell.....	1,400.00	400.00		4.00	33.06
Monona.....	1,500.00	780.00			207.27
Monroe.....	1,700.00	900.00			1,502.30
Montgomery.....	1,500.00	480.00		97.50	471.00
Muscatine.....	1,700.00	1,000.00			33.03
O'Brien.....	1,500.00	720.00			39.16
Oceola.....	1,399.92	300.00			12.00
Osage.....	296.00	120.00			10.66
Palo Alto.....	1,400.00	900.00			89.37
Plymouth.....	1,600.00	1,200.00			48.88
Pocahontas.....	1,500.00	300.00			32.18
Polk.....	1,600.00	1,575.00	18,192.74		5,794.25
Pottawattamie.....	2,500.00	1,250.00	2,500.00		4,866.29
Poweshiek.....	1,500.00	780.00			59.25
Ringgold.....	1,400.00	200.00			12.00
Sa.....	1,500.00	800.00			26.92
Scott.....	2,400.00	1,491.66	2,063.22		72.70
Shelby.....	1,500.00	600.00			29.00
Sioux.....	2,020.00	375.00		27.00	528.95
Story.....	1,699.92	850.00			106.10
Tama.....	1,600.00	1,025.00			160.55
Taylor.....	1,500.00	751.20		37.50	86.73
Union.....	1,500.00	750.00			32.86
Van Buren.....	1,400.00	780.00			21.21
Wapello.....	1,899.96	1,300.00	900.00		21.62
Warren.....	1,500.00	900.00			34.50
Washington.....	1,600.00	840.00			1,896.75
Wayne.....	1,500.00	720.00			13.00
Webster.....	1,900.00	1,050.00			230.85
Winnebago.....	1,400.00	540.00		59.55	360.00
Winnebush.....	1,000.00	600.00			20.53
Woodbury.....	2,499.93	1,200.00	2,391.63		1,877.50
Worth.....	1,400.00	300.00			56.76
Wright.....	1,500.00	901.63			17.00
Total.....	\$ 157,923.72	\$ 78,806.96	\$ 27,674.34	\$ 3,564.21	\$ 74,971.21

TABLE NO. 7—SHERIFFS

Salaries, Expense, Board of Prisoners and Net Cost of Office for the Year 1918.

## PART II.

COUNTIES	Mileage and expense paid by county	Other expense	Total cost of office	Fees collected	Net cost of office
Adair	\$ 279.48		\$ 2,106.78	\$ 194.78	\$ 1,912.00
Adams	110.47		1,945.73		1,945.73
Allamakee	340.27		2,817.40	61.55	2,755.85
Appanoose	1,108.83		5,404.40		5,404.40
Audubon	128.19	50.70	2,364.04	154.81	2,209.23
Benton	326.86	50.08	3,787.29	375.05	3,412.24
Black Hawk	1,096.51	30.90	8,040.41	1,725.07	6,315.34
Boone	326.64		2,760.43	559.44	2,200.99
Bremser		363.00	2,090.05		2,090.05
Buchanan	224.64	153.23	3,301.57	614.32	1,777.25
Buena Vista	124.26		2,028.67	52.60	2,081.27
Butler	355.66		2,546.67	290.07	2,256.60
Calhoun	475.00		3,280.85	411.15	2,869.70
Carroll	62.30		2,821.96	159.80	2,662.16
Cass	359.25		2,008.91	44.81	2,053.72
Cedar	225.56	35.65	2,483.42	116.30	2,367.12
Cerro Gordo	676.02	1,586.18	7,933.57	7,603.57	
Cherokee	431.08		3,090.27	467.02	2,623.25
Chickasaw	690.72		3,201.85	267.91	2,933.94
Clarke	82.77		2,015.30	462.62	1,552.68
Clay	387.29		2,843.09	334.08	2,509.01
Clayton	136.96	196.30	4,000.99	1,901.18	2,100.81
Clinton	829.17		4,035.69	424.39	4,460.70
Crawford	72.64		2,727.64	277.73	2,449.91
Dallas	1,175.07		2,587.49	517.66	2,069.83
Davis	197.60		2,136.48	365.03	1,771.45
Decatur	56.82		2,554.13	555.14	1,998.99
Delaware	276.33		3,141.98	484.47	2,657.51
Des Moines	550.46		6,229.80	570.29	5,659.51
Dickinson	646.39		2,915.31	399.29	2,516.02
Dubuque	400.80	304.79	9,418.08		9,418.08
Emmet	322.46		2,810.66	219.78	2,590.88
Fayette	152.42		4,400.66	389.81	4,010.85
Floyd	200.84	19.61	3,165.00	3,165.00	
Franklin	194.13		2,153.33	807.36	1,345.97
Fremont	776.43	10.10	2,091.73	21.40	2,070.33
Greene	208.58		2,816.50	442.44	2,374.06
Grundy	209.85		2,092.95	181.18	1,911.77
Guthrie	300.25		2,421.18	265.86	2,155.32
Hamilton	333.87		2,997.52		2,997.52
Hancock	145.20		2,268.29	516.67	1,751.62
Harold	478.96		3,516.72	129.67	3,386.66
Harrison	1,008.79		3,714.47	740.34	2,974.13
Henry	372.98		2,722.63	275.96	2,446.67
Howard	148.17		1,967.09	1,868.99	
Humboldt	25.00		2,382.15		2,382.15
Ia	46.20		2,157.00		2,157.00
Iowa	510.59		3,549.74		3,549.74
Jackson	347.03		2,884.13	375.55	2,508.58
Jasper	191.80		1,414.00	220.11	1,193.89
Jefferson	810.24		5,708.22	467.08	5,241.14
Johnson	344.75		4,730.40	121.45	4,608.95
Jones	131.58		2,594.33	569.11	2,025.22
Keokuk	565.15	62.36	3,731.81		3,731.81
Kossuth	111.14		2,043.38	498.24	2,467.14
Lee	675.30	29.92	12,906.97	278.31	12,628.66
Linn	775.87		10,741.72		10,741.72
Louis	287.46		2,368.43	207.72	2,160.71
Lucas	209.05		2,564.70	2.00	2,562.70
Lyon	116.07		2,519.42		2,519.42

TABLE NO. 7—PART II—(Continued)

COUNTIES	Mileage and expense paid by county	Other expense	Total cost of office	Fees collected	Net cost of office
Madison	\$ 622.87		\$ 3,061.64	\$ 303.55	\$ 2,757.79
Mahaska	12,946.50		5,807.56	725.38	5,114.18
Marion	618.58		3,367.56	404.27	2,963.29
Marshall	574.42	136.59	5,309.74	562.33	4,707.42
Mills			2,309.75	270.71	2,039.04
Mitchell	397.50		2,084.55	222.07	1,862.48
Monroe	510.90		3,008.17	916.70	2,181.47
Montgomery	1,887.16		6,049.46	399.61	5,649.85
Muscatine	406.51		5,015.61	11.40	5,004.21
Muskegon	814.16		4,849.84	143.97	4,705.87
O'Brien	492.75	28.30	3,122.51	308.53	2,733.98
Osceola	103.00		1,915.57	109.57	1,806.00
Page	12.47		508.47	70	397.77
Palo Alto	186.00		2,632.78	272.94	2,359.84
Plymouth	504.59	5.66	3,812.27	46.64	3,765.63
Pocahontas	71.50		1,349.43	188.54	1,160.89
Polk	5,582.26	4,535.80	42,374.71	5,026.45	37,348.25
Pottawattamie	2,665.98		14,850.33	582.79	14,267.54
Pottawatomie	296.67		3,450.87	225.77	3,225.10
Rapine	61.78		1,808.02	365.67	1,442.35
Sac	725.18		2,403.98	221.66	2,182.32
Scott	671.37		11,558.51	1,271.11	9,987.40
Shelby	927.04	40.50	2,959.67	156.84	2,802.83
Sioux	227.04		3,561.21	319.91	3,241.30
Story	640.29		3,662.07	809.02	2,853.05
Tama	581.26		2,448.07	392.56	2,055.51
Taylor	333.51	17.76	2,741.63	254.71	2,486.92
Union	288.52	27.50	2,822.97	42.00	2,780.97
Van Buren	114.27		2,344.49	547.83	1,796.66
Wapello	1,072.43	17.36	7,073.94	777.08	6,300.96
Warren	535.24		3,580.09	86.95	3,493.14
Washington	329.42		3,190.38	232.52	2,957.86
Wayne	332.41		2,753.34	328.51	2,424.83
Weber	183.18		4,397.81	969.05	3,508.76
Winnebago	72.69		2,116.45	744.24	1,372.21
Winnebago	346.58		2,401.73	33.40	2,368.33
Woodbury	2,400.33	304.37	16,310.36	3,069.08	13,250.43
Worth	390.45		2,195.96	390.24	1,805.71
Wright	216.58		3,089.49	630.38	2,459.11
Total	\$ 51,744.89	\$ 8,128.34	\$ 412,812.77	\$ 39,353.57	\$ 373,459.20



TABLE NO. 8—SUPERINTENDENTS OF SCHOOLS  
Salaries and Expenses of Office and of Normal Work for the Year 1913.

PART I.

COUNTIES	Salaries					Expenses relating to schools, etc.
	Superintendent	Deputy	Other clerical help	Postage		
Adair.....	\$ 1,500.00	\$ 662.50	\$ 104.00	\$ 232.56	\$ 296.35	
Adams.....	1,500.00		216.35	91.94	88.95	
Albany.....	1,800.00	600.00		176.69	255.41	
Albany.....	1,500.00	311.00		127.11	123.24	
Appanoose.....	1,500.00		41.00	97.31	127.75	
Audubon.....	1,500.00		115.50	192.98	242.80	
Benton.....	2,131.28	900.00	78.00	237.00	164.56	
Black Hawk.....	1,500.00		19.48	155.19	307.79	
Boone.....	1,875.00		28.00	89.83	238.25	
Bremert.....	1,500.00	625.00	98.00	146.00	181.19	
Buchanan.....	1,700.00	600.00	122.30	202.18	256.38	
Buena Vista.....	1,745.00	573.84	17.10	199.75	431.31	
Butler.....	1,500.00	858.75		433.27	212.09	
Calhoun.....	1,600.00	396.64		184.61	244.07	
Carroll.....	1,500.00	824.50		94.79	234.07	
Cass.....	1,600.00	300.00	577.10	115.65	21.45	
Cedar.....	1,500.00	721.50	115.85	251.00	88.70	
Cerro Gordo.....	1,500.00	640.00	13.34	149.40	237.12	
Cherokee.....	1,500.00		6.00	62.80	97.72	
Chickasaw.....	1,500.00	420.00		82.11	46.38	
Clarke.....	1,500.00		271.50	360.30		
Clay.....	1,600.00	574.98		278.15	160.31	
Clayton.....	2,600.00	275.00	92.00	146.00	30.27	
Clinton.....	2,250.00	970.00		173.41	234.14	
Crawford.....	1,500.00	675.00	19.50	55.51	115.89	
Dallas.....	1,500.00		161.60	106.68	239.04	
Dawson.....	500.00	228.00		248.95		
Decatur.....	1,475.00	456.00		109.50	194.95	
Delaware.....	1,666.72		600.00	210.61	171.31	
Des Moines.....	1,500.00	720.00		97.85	202.57	
Dickinson.....	1,500.00		36.00	302.57	85.85	
Dubuque.....	1,500.00	557.75	300.00		725.85	
Emmet.....	1,500.00	720.00			196.24	
Fayette.....	1,500.00	333.28		125.73	196.24	
Floyd.....	1,500.00	341.30	310.00	136.30	252.58	
Franklin.....	1,533.00	465.75		155.58	125.54	
Fremont.....	1,500.00	687.50	8.00	203.31	165.83	
Greene.....	1,300.00	433.26		502.46	124.04	
Grundy.....	1,500.00	900.00		40.88	253.89	
Guthrie.....	1,500.00	365.00	104.00	462.74	49.54	
Hamilton.....	1,500.00		46.00	106.50	136.46	
Hancock.....	1,000.00	450.00		196.30	239.65	
Hardin.....	1,500.00		22.55	88.25	38.89	
Harrison.....	1,500.00		401.88	155.56	200.71	
Henry.....	1,500.00		55.00	67.13	139.00	
Howard.....	1,500.00	750.00	32.50	163.55	194.30	
Humboldt.....	1,666.64		35.00	85.46	124.04	
Ia.....	500.00	300.00	44.75	89.01	35.11	
Iowa.....	1,500.00		139.16	140.00	243.80	
Jackson.....	2,000.00	813.32		163.70	113.61	
Jasper.....	1,500.00	508.97		178.11	222.66	
Jefferson.....	1,500.00	660.00		137.19	121.30	
Johnson.....	1,666.66	886.67	81.80	312.47	216.96	
Jones.....	1,696.65		198.00	790.00	24.49	
Keeok.....	2,000.00		66.40	63.64	109.84	
Kossuth.....	1,412.55				125.75	
Lee.....	1,500.00	650.00			270.00	
Lincoln.....	1,500.00					
Louis.....	1,500.00					
Lucas.....	1,500.00					
Lyon.....	1,333.33	466.64				

TABLE NO. 8—PART I—(Continued)

COUNTIES	Salaries					Expenses relating to schools, etc.
	Superintendent	Deputy	Other clerical help	Postage		
Madison.....	\$ 1,500.00		\$ 121.78	\$ 226.70	\$ 139.02	
Mahaska.....	1,500.00	700.00	34.00	147.67	276.61	
Marion.....	1,500.00	900.00		39.14	118.46	
Marshall.....	1,800.00	570.95		162.05	224.69	
Mills.....	1,666.67	200.00		175.23	112.05	
Mitchell.....	1,500.00	433.34		201.70	107.51	
Monroe.....	1,500.00	375.00	44.50	210.05		
Montgomery.....	1,500.00	25.00	165.70	117.77	30.58	
Muscatine.....	1,666.64		311.00	87.00	149.95	
Nebraska.....	1,874.94	762.94		104.80	229.04	
Nebraska.....	1,000.00		177.25	182.79	221.74	
Nebraska.....	1,000.00		276.75	187.25	175.13	
Nebraska.....	1,500.00	700.00	18.00	274.64	102.65	
Nebraska.....	1,500.00	685.55	69.10	90.00	235.88	
Nebraska.....	1,583.37	582.50	4.50	115.60	286.22	
Nebraska.....	1,500.00	675.00		130.28	122.35	
Nebraska.....	2,000.00	840.00	275.00	238.10	240.64	
Nebraska.....	1,500.00	900.00	10.50	151.30		
Nebraska.....	1,500.00	592.30	62.11	255.57	161.32	
Nebraska.....	1,500.00		107.75	119.40	184.20	
Nebraska.....	1,500.00		322.22	136.13	250.00	
Nebraska.....	1,701.53	108.00		214.04		
Nebraska.....	1,974.99	780.00		256.48		
Nebraska.....	1,000.00		56.90	364.83		
Nebraska.....	2,133.28	870.00		180.00		
Nebraska.....	1,500.00	960.00	131.58	170.19	193.92	
Nebraska.....	1,733.28		446.00	145.75		
Nebraska.....	1,500.00		285.46	84.98		
Nebraska.....	1,500.00	166.64	87.05	180.75		
Nebraska.....	2,133.28	790.00		109.48	371.37	
Nebraska.....	1,666.64	790.00		325.20		
Nebraska.....	1,500.00	790.00	4.50	106.85	240.20	
Nebraska.....	1,500.00	166.64	48.00	181.38		
Nebraska.....	1,500.00	706.00	178.00	107.00		
Nebraska.....	1,500.00		182.15	288.74		
Nebraska.....	1,800.00	620.00	9.00	121.65		
Nebraska.....	2,196.64	760.00	146.00	41.92		
Nebraska.....	1,500.00		152.31	203.98		
Nebraska.....	1,791.64	825.00	42.50	208.78		
Total.....	\$ 155,832.37	\$ 42,876.87	\$ 10,366.08	\$ 14,868.38	\$ 19,637.90	

TABLE NO. 8—SUPERINTENDENTS OF SCHOOLS  
Salaries and Expenses of Office and of Normal Work for the Year 1918

## PART II.

COUNTIES	Expense of normal institute	Total cost of office	Less Fees of office	Net cost of office
Adair	\$ 329.49	\$ 2,925.05	\$ 268.00	\$ 2,657.05
Adams	1,930.24	1,930.24	106.00	1,824.24
Albany	293.00	2,415.41	98.00	2,317.41
Albany	450.40	2,542.00	201.00	2,341.00
Andover	377.96	2,144.02	118.00	2,026.02
Benton	2,650.73	2,650.73	152.00	2,498.73
Black Hawk	412.51	4,040.35	1,898.73	2,141.62
Boone	349.00	2,924.46	203.00	2,721.46
Bremer	478.70	2,719.78	109.00	2,610.78
Buchanan	2,779.60	2,779.60	219.00	2,560.60
Burns	2,780.78	2,780.78	82.00	2,698.78
Butler	35.50	2,002.57	159.00	1,843.57
Calhoun	389.29	3,644.51	170.00	3,474.51
Carroll	225.36	2,625.09	2,452.00	173.09
Cass	438.00	2,801.30	131.00	2,670.30
Cedar	136.08	3,751.44	170.00	3,581.44
Cerro Gordo	395.30	3,852.79	94.00	3,758.79
Cherokee	373.28	2,156.22	225.00	1,931.22
Chickasaw	296.76	2,808.82	206.00	2,602.82
Clarke	292.33	2,378.25	113.00	2,265.25
Clay	809.09	2,625.09	216.00	2,409.09
Clayton	88.68	2,901.46	216.00	2,685.46
Clinton	434.81	3,849.29	103.50	3,745.79
Crawford	50.00	2,675.27	290.00	2,385.27
Dallas	345.87	2,592.05	168.00	2,424.05
Davis	345.87	2,108.97	222.00	1,886.97
Decatur	221.85	2,401.65	45.00	2,356.65
Delaware	221.85	2,701.37	221.00	2,480.37
Des Moines	2,968.04	2,968.04	119.00	2,849.04
Dickinson	344.76	2,720.41	275.00	2,445.41
Dubuque	294.49	2,115.06	280.00	1,835.06
Emmet	406.00	2,711.16	108.00	2,603.16
Payette	297.17	2,070.34	186.00	1,884.34
Floyd	355.47	2,731.00	77.50	2,653.50
Franklin	319.23	2,376.36	128.00	2,248.36
Fremont	2,475.27	2,475.27	188.00	2,287.27
Greene	298.73	2,556.25	818.00	1,738.25
Grundy	27.00	2,500.62	122.00	2,378.62
Guthrie	228.70	2,331.10	233.00	2,098.10
Hamilton	281.50	2,781.50	154.00	2,627.50
Hancock	717.31	2,981.17	87.50	2,893.67
Hardin	211.22	3,363.70	105.50	3,258.20
Harrison	1,794.96	1,794.96	186.00	1,608.96
Henry	218.88	2,718.88	80.50	2,638.38
Howard	249.69	1,122.37	28.00	1,094.37
Humboldt	2,421.75	2,421.75	134.00	2,287.75
Ia	801.24	2,943.37	170.00	2,773.37
Iowa	336.69	2,947.94	85.50	2,862.44
Jackson	173.05	2,084.03	110.00	1,974.03
Jasper	114.00	1,102.88	90.00	1,012.88
Jefferson	390.59	2,436.21	106.00	2,330.21
Johnson	373.60	3,371.72	109.50	3,262.22
Jones	298.29	2,718.19	151.00	2,567.19
Keokuk	190.00	2,960.35	277.00	2,683.35
Kossuth	325.96	3,804.60	105.00	3,699.60
Law	290.22	2,490.22	149.00	2,341.22
Linn	373.58	2,644.48	260.00	2,384.48
Louis	555.01	2,635.50	81.00	2,554.50
Louis	296.50	2,615.10	75.00	2,540.10
Lyon	2,369.18	2,369.18	75.00	2,294.18

TABLE NO. 8—PART II—(Continued)

COUNTIES	Expense of normal institute	Total cost of office	Less Fees of office	Net cost of office
Madison	\$ 330.53	\$ 2,318.03	\$ 99.50	\$ 2,218.53
Mahaska	210.34	2,808.02	200.00	2,608.02
Marietta	284.16	2,007.60	82.50	1,925.10
Mechan	343.50	2,841.85	62.00	2,779.85
Mills	2,214.79	2,214.79	77.50	2,137.29
Muskegon	334.25	2,403.80	80.50	2,323.30
Nemadji	355.00	2,194.05	105.50	2,088.55
Nemadji	2,314.00	2,314.00	222.00	2,092.00
Nemadji	281.90	2,255.18	101.50	2,153.68
Nemadji	356.71	2,538.49	200.00	2,338.49
Nemadji	260.00	2,499.14	121.00	2,378.14
Nemadji	222.72	2,685.29	266.00	2,419.29
Nemadji	310.01	2,510.25	174.50	2,335.75
Nemadji	366.10	2,882.20	80.00	2,802.20
Nemadji	459.22	2,792.73	101.00	2,691.73
Nemadji	287.78	4,152.96	201.00	3,951.96
Nemadji	294.55	400.00	2,524.55	2,524.55
Nemadji	2,541.30	176.00	2,365.30	2,365.30
Nemadji	1,911.35	191.00	1,720.35	1,720.35
Nemadji	2,540.88	97.00	2,443.88	2,443.88
Nemadji	3,349.11	269.00	3,130.11	3,130.11
Nemadji	1,653.73	88.50	1,565.23	1,565.23
Nemadji	451.46	4,161.39	231.00	3,930.39
Nemadji	351.37	3,423.41	195.00	3,228.41
Nemadji	17.59	2,561.01	97.50	2,463.51
Nemadji	1,971.86	85.00	1,886.86	1,886.86
Nemadji	345.10	2,519.23	156.50	2,362.73
Nemadji	1,824.44	82.50	1,741.94	1,741.94
Nemadji	2,162.39	107.00	2,055.39	2,055.39
Nemadji	12.00	2,792.81	10.50	2,782.31
Nemadji	2,266.47	2,926.02	106.00	2,820.02
Nemadji	1,984.58	111.50	1,873.08	1,873.08
Nemadji	2,978.58	75.00	2,903.58	2,903.58
Nemadji	2,666.56	108.00	2,558.56	2,558.56
Nemadji	2,894.45	75.50	2,818.95	2,818.95
Nemadji	418.20	3,560.67	251.00	3,309.67
Nemadji	2,678.50	48.00	2,630.50	2,630.50
Nemadji	359.91	3,400.97	256.00	3,144.97

Total \$ 22,149.82 \$ 250,731.42 \$ 15,738.74 \$ 234,992.68



TABLE NO. 9—COUNTY RECORDERS

Salaries and Expenses, Fees Collected and Cost of Office for the Year 1914

COUNTIES	Recorder	Deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair	\$ 1,300.00	\$ 600.00	\$ 29.85	\$ 42.80	\$ 1,872.65	\$ 1,350.00	\$ 522.65	
Adams	1,300.00		6.00	12.80	1,348.80	1,055.30	293.50	
Allamore	1,400.00			14.50	1,414.50	816.60	597.90	
Appanoose	1,500.00	750.00	65.00	50.92	2,365.92	1,550.40	815.52	
Audubon	1,300.00	600.00		15.11	1,915.11	1,121.50	793.61	
Benton	1,400.00	900.00		56.55	2,416.55	1,354.00	1,062.55	
Black Hawk	1,800.00	900.00	212.90	31.83	3,004.81	2,804.95	199.86	
Boone	1,500.00	300.00		81.17	2,481.17	1,464.65	1,016.52	
Bremer	1,400.00		175.00	27.57	1,612.57	765.40	847.17	
Buchanan	1,400.00	700.00	30.00	29.50	2,159.50	1,200.30	959.20	
Buena Vista	1,400.00	749.94		51.04	2,201.01	1,740.00	461.01	
Butler	1,400.00	700.00		118.35	2,218.35	1,102.45	1,115.90	
Calhoun	1,400.00	870.40		60.15	2,330.55	1,362.60	967.95	
Carroll	1,400.00	700.00		10.40	2,110.40	1,340.40	769.99	
Cass	1,400.00	780.00		46.34	2,226.34	2,117.15	109.19	
Cedar	1,400.00	150.00	67.49	28.38	1,655.85	1,160.30	495.55	
Cerro Gordo	1,500.00	715.00	1,048.15	40.00	3,303.15	1,109.55	2,193.60	
Cherokee	1,400.00	780.00		31.55	2,211.55	1,174.50	1,037.05	
Chickasaw	1,400.00	700.00		47.60	2,147.60	1,158.45	989.15	
Clarke	1,300.00	600.00		11.50	1,911.50	1,341.60	569.90	
Clay	1,300.00	780.00	28.80	61.07	2,079.87	1,492.45	587.42	
Clayton	1,500.00			60.06	1,560.06	950.25	609.81	
Clarke	1,400.00	572.37		75.89	2,048.26	1,004.35	1,043.91	
Crawford	1,400.00	1,140.00		78.04	2,618.04	1,924.30	693.74	
Dallas	1,500.00	900.00	47.00	88.26	2,535.26	1,957.30	577.96	
Davis	1,400.00	600.00		71.25	2,071.25	1,049.00	1,022.25	
Decatur	1,400.00	1,110.00		103.61	2,603.61	1,809.70	793.91	
Delaware	1,400.00	700.00		44.00	2,144.00	1,106.90	1,037.10	
DeWitt	1,400.00	600.00		50.00	2,050.00	1,204.50	845.50	
Dickinson	1,300.00	600.00	31.50	43.81	1,975.31	1,306.00	669.31	
Dubuque	2,000.00	1,300.00	494.00	22.90	3,716.90	1,894.20	1,822.70	
Emmet	1,300.00			10.00	1,310.00	1,497.20	187.20	
Fayette	1,500.00	725.50		105.77	2,331.27	1,505.00	826.27	
Floyd	1,400.00	700.00		58.50	2,158.50	1,388.30	770.20	
Franklin	1,400.00	700.00		37.02	2,137.02	1,314.80	822.22	
Fremont	1,400.00	700.00		32.94	2,132.94	1,346.35	786.59	
Greene	1,400.00	700.00	21.25	59.39	2,174.18	1,498.10	676.08	
Grundy	1,300.00		550.00	44.47	1,904.47	818.55	1,085.92	
Guthrie	1,400.00	780.00		32.84	2,212.84	1,067.80	1,145.04	
Hamilton	1,400.00	700.00		63.75	2,163.75	1,500.10	663.65	
Hancock	1,300.00	600.00		74.60	1,974.60	1,272.30	702.30	
Hart	1,400.00	1,000.00		158.42	2,558.42	1,791.40	767.02	
Harrison	1,400.00	850.00	96.00	122.80	2,468.80	2,334.30	134.50	
Henry	1,400.00	500.00		35.32	2,035.32	1,076.70	958.62	
Howard	1,400.00	375.00		32.84	1,812.84	977.30	835.54	
Humboldt	1,300.00		247.20	47.59	1,604.79	1,319.75	285.04	
Iowa	1,300.00	600.00		37.25	1,937.25	1,038.50	898.75	
Jackson	1,400.00	800.00		32.04	2,232.04	1,439.70	792.34	
Jasper	1,400.00	300.00		32.15	1,732.15	790.75	941.40	
Jefferson	1,500.00	750.00	143.00	139.81	2,532.81	2,076.45	456.36	
Johnson	1,400.00		84.00	30.00	1,514.00	1,000.10	513.90	
Jones	1,500.00	1,200.00	230.00	75.00	3,005.00	1,442.40	1,562.60	
Knox	1,400.00	600.00		67.73	2,167.73	1,211.71	956.02	
Kossuth	1,400.00	780.00			2,180.00	1,318.10	861.90	
Kearney	1,400.00	780.00	308.00	36.30	2,524.30	1,415.98	1,108.32	
Lawrence	1,500.00	1,300.00	190.00	36.30	3,026.30	1,514.00	1,512.30	
Lincoln	2,500.00	1,300.00	927.20	146.54	4,773.74	4,332.80	440.94	
Linn	900.00			95.35	995.35	824.50	170.85	
Louis	1,400.00	700.00		7.67	2,107.67	797.40	1,310.27	
Lyon	1,400.00	900.00		32.81	2,332.81	1,026.00	1,306.81	

TABLE NO. 9—(Continued)

COUNTIES	Recorder	Deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Madison	\$ 1,400.00	\$ 900.00	\$ 25.80	\$ 32.20	\$ 2,358.00	\$ 1,692.00	\$ 675.18	
Malaska	1,500.00		118.75	28.00	2,246.75	2,004.75	242.00	
Marion	1,400.00	641.00		17.03	2,077.03	1,627.90	449.13	
Marshall	1,500.00	920.00	20.94	25.00	2,475.94	2,052.40	423.54	
May	1,400.00	106.60		40.50	1,547.10	1,391.00	156.10	
McDonald	1,300.00		108.79	36.56	1,445.35	831.80	613.55	
Menard	1,400.00	800.00	22.50		2,222.50	1,062.10	1,160.40	
Meriwether	1,500.00	750.00		30.70	2,280.70	1,167.20	1,113.50	
Miami	1,400.00	740.00		18.16	2,158.16	1,510.15	648.01	
Monroe	1,500.00	500.00		40.00	1,540.00	771.70	768.30	
Montgomery	1,400.00	720.00		50.02	2,170.02	1,464.20	705.82	
Morgan	1,400.00	250.00	10.80	85.88	1,746.68	891.35	855.33	
Muskegon	1,400.00	720.00		40.08	2,160.08	2,153.80	6.28	
Nash	1,200.00	840.00	43.50	69.70	2,153.20	1,559.10	594.10	
Nelson	1,400.00	1,030.00		24.43	2,454.43	1,627.10	827.33	
Nevada	1,400.00	900.00		56.92	2,356.92	1,416.55	940.37	
Nichols	3,000.00	4,500.00	6,988.44	302.00	14,790.44	14,732.80	57.64	
Norman	1,800.00	1,300.00	1,800.00		4,900.00	5,112.05	212.05	
Nowata	1,400.00	720.00	28.80	49.81	2,198.61	1,578.20	620.41	
Nowata	1,300.00	600.00		30.04	1,930.04	1,622.70	307.34	
Okfuskee	1,400.00	840.00			2,240.00	1,461.20	778.80	
Okmulgee	2,500.00	2,110.00	45.00	50.00	4,705.00	4,388.50	316.50	
Okmulgee	1,400.00	900.00	50.00	10.00	2,350.00	1,218.40	1,131.60	
Okmulgee	1,700.00	1,000.00		84.95	2,684.95	1,751.65	933.30	
Okmulgee	1,500.00	800.00	37.20	62.13	2,399.33	2,174.70	224.63	
Okmulgee	1,400.00	600.00		30.70	2,030.70	1,786.20	244.50	
Okmulgee	1,400.00	700.00		22.61	2,122.61	1,417.60	705.01	
Okmulgee	1,400.00	700.00	24.00	50.35	2,174.35	1,769.20	405.15	
Okmulgee	1,400.00	600.00	4.50	41.50	1,846.00	892.40	953.60	
Okmulgee	1,500.00	875.00		83.49	2,458.49	1,083.15	1,375.34	
Okmulgee	1,400.00	780.00	108.00	54.56	2,342.56	1,823.00	519.56	
Okmulgee	1,400.00	840.00	97.50	86.88	2,424.38	1,422.80	1,001.58	
Okmulgee	1,400.00	700.00		20.00	2,120.00	1,158.00	962.00	
Okmulgee	1,000.00	900.00			2,500.00	2,293.45	206.55	
Okmulgee	1,300.00	600.00	4.02	79.76	1,983.78	1,329.30	654.48	
Okmulgee	1,400.00	750.00		1,400.00	3,550.00	3,571.00	79.00	
Okmulgee	1,500.00	1,300.00	2,311.00	136.80	5,147.80	8,130.10	2,982.30	
Okmulgee	1,400.00	840.00	61.63	32.63	2,344.26	801.90	1,542.36	
Okmulgee	1,300.00			121.15	2,361.07	1,540.75	820.32	

Total \$142,000.91 \$71,821.81 \$16,853.58 \$5,130.58 \$238,038.88 \$172,742.65 \$70,406.43 \$3,850.29

TABLE NO. 10—COUNTY ATTORNEYS

Salaries and Expenses and Total Cost of Office for the Year 1918.

COUNTIES	Salary of attorney	Additional compensation per cent on fines, etc.	Total compensation	Assistant county attorney	Postage	Assistant counsel	Expenses	Total cost of office
Adair	\$ 900.00	\$ 72.25	\$ 972.25				\$ 99.64	\$ 1,071.89
Adams	900.00		900.00					900.00
Allamore	1,900.00		1,900.00					1,900.00
Appanoose	1,250.00	450.00	1,700.00		\$ 3.00	\$ 128.00		\$ 1,831.00
Arundel	900.00		900.00					900.00
Benton	1,900.00	100.00	2,000.00					2,000.00
Black Hawk	1,750.00	612.78	2,362.78	1,500.00				3,862.78
Boone	1,250.00	243.30	1,493.30	150.00				1,643.30
Bremer	1,000.00	62.80	1,062.80					1,062.80
Buchanan	1,000.00	152.50	1,152.50					1,152.50
Buena Vista	1,000.00	10.00	1,010.00					1,010.00
Butler	1,000.00	82.50	1,082.50					1,082.50
Calhoun	1,000.00		1,000.00	200.00				1,200.00
Carroll	1,000.00		1,000.00	240.00				1,240.00
Cass	1,000.00	60.00	1,060.00					1,060.00
Cedar	1,000.00	30.00	1,030.00					1,030.00
Cerro Gordo	1,500.00	204.65	1,704.65					1,704.65
Cherokee	1,000.00	17.50	1,017.50		28.01	165.00		291.01
Chickasaw	1,000.00	317.30	1,317.30					1,317.30
Clarke	900.00	19.50	919.50		9.00			928.50
Clay	900.00	50.00	950.00	219.22	35.91			1,205.13
Clayton	1,000.00	40.00	1,040.00					1,040.00
Clinton	1,750.00	156.85	1,906.85		18.50	1,500.00		3,425.35
Crawford	1,000.00	239.59	1,239.59		24.00			1,263.59
Dallas	1,250.00	152.12	1,402.12			188.85		1,590.97
Davis	900.00	100.15	1,000.15			78.01		1,078.16
DeCATUR	1,000.00	390.00	1,390.00			85.00		1,475.00
Dickens	1,000.00	109.70	1,109.70			92.33		1,202.03
Des Moines	1,500.00	460.00	1,960.00			30.00		1,990.00
Dickinson	900.00	230.50	1,130.50		59.55	122.85		1,312.90
Dubuque	2,000.00	252.50	2,252.50	1,500.00				3,752.50
Emmet	1,000.00	45.50	1,045.50			278.85		1,324.35
Fayette	1,250.00	135.79	1,385.79		77.52	179.08		1,642.39
Floyd	1,014.00	46.78	1,060.78	10.00				1,070.78
Franklin	1,150.44	66.70	1,217.14					1,217.14
Fremont	1,000.00	85.00	1,085.00					1,085.00
Greene	1,000.00	111.16	1,111.16		33.24	300.00		1,444.40
Grundy	900.00	132.50	1,032.50					1,032.50
Guthrie	1,000.00	47.50	1,047.50		64.16			1,111.66
Hamilton	1,000.00	27.50	1,027.50					1,027.50
Hancock	900.00		900.00					900.00
Hardin	1,000.00		1,000.00					1,000.00
Harrison	1,000.00	276.98	1,276.98			25.00		1,301.98
Henry	1,000.00		1,000.00		23.28			1,023.28
Howard	900.00		900.00					900.00
Humboldt	900.00	162.80	1,062.80					1,062.80
Iowa	900.00		900.00					900.00
Jackson	1,000.00	302.60	1,302.60					1,302.60
Jasper	1,000.00	117.00	1,117.00					1,117.00
Jefferson	1,250.00	225.00	1,475.00		90.49	435.00		1,999.49
Jones	1,000.00	10.50	1,010.50		9.00			1,019.50
Jones	1,250.00	20.00	1,270.00					1,270.00
Jones	1,000.00	90.00	1,090.00		50			1,140.00
Keokuk	1,000.00	41.25	1,041.25					1,041.25
Kossuth	1,000.00	125.82	1,125.82					1,125.82
Lake	2,000.00	244.00	2,244.00	1,000.00				3,244.00
Linn	2,500.00	569.80	3,069.80	900.00	41.92	140.50		3,251.22
Louis	900.00		900.00					900.00
Lucas	1,000.00	178.06	1,178.06					1,178.06
Lyon	1,000.00	30.00	1,030.00		68.33			1,098.33

TABLE NO. 10—(Continued)

COUNTIES	Salary of attorney	Additional compensation per cent on fines, etc.	Total compensation	Assistant county attorney	Postage	Assistant counsel	Expenses	Total cost of office
Madison	\$ 1,000.00	\$ 30.50	\$ 1,030.50				\$ 60.00	\$ 1,090.50
Manitowish	1,200.00	35.00	1,235.00	\$ 700.00	\$ 36.75			2,001.75
Marquette	1,000.00	216.45	1,216.45		36.00			1,252.45
Marshall	1,200.00	170.00	1,370.00		18.50	75.00		1,563.50
May	1,000.00	509.50	1,509.50		20.45			1,530.95
McDonald	900.00	55.00	955.00		46.08	10.00		1,011.08
Meeker	1,000.00	16.50	1,016.50					1,016.50
Menomonie	1,250.00	80.00	1,330.00	150.00	6.00			1,546.00
Meriden	1,000.00	159.00	1,159.00		2.00			1,161.00
Milwaukee	1,200.00	111.70	1,311.70		65.67	119.78		1,497.15
Mills	900.00		900.00					900.00
Mississippi	1,000.00	44.55	1,044.55		256.61			1,301.16
Missouri	900.00	27.50	927.50		8.79	30.00		966.29
Monroe	1,000.00	191.70	1,191.70		11.30			1,203.00
Montgomery	1,000.00	358.50	1,358.50					1,358.50
Morgan	2,500.00		2,500.00					2,500.00
Muskegon	1,000.00	12.50	1,012.50					1,012.50
Nash	1,000.00	68.50	1,068.50		15.51			1,084.01
Nemadji	900.00	85.00	985.00					985.00
Nespeke	1,000.00	15.50	1,015.50					1,015.50
Nichols	2,500.00	541.50	3,041.50	2,000.00	54.00			5,095.50
Noble	1,000.00	174.20	1,174.20					1,174.20
Norman	1,500.00	165.50	1,665.50					1,665.50
North	1,250.00	18.50	1,268.50		2.25			1,270.75
Northwestern	1,000.00	151.84	1,151.84			20.00		1,171.84
Nowata	1,000.00	84.30	1,084.30		30.19			1,114.49
Okfuskee	1,000.00	81.75	1,081.75		16.29			1,098.04
Okmulgee	900.00		900.00			150.00		1,050.00
Okone	1,000.00	130.00	1,130.00		6.30			1,136.30
Okotoks	1,000.00	94.50	1,094.50		7.00			1,101.50
Okotoks	1,000.00	30.00	1,030.00		25.00			1,055.00
Okotoks	1,000.00	414.36	1,414.36		24.47	200.00		1,638.83
Okotoks	1,500.00	120.80	1,620.80					1,620.80
Okotoks	1,000.00	481.75	1,481.75		34.32			1,516.07
Okotoks	1,000.00		1,000.00		7.00			1,007.00
Okotoks	2,500.00	309.00	2,809.00	2,800.00	3.40			5,612.40
Okotoks	900.00		900.00					900.00
Okotoks	1,000.50	191.00	1,191.50					1,191.50
Total	\$112,626.86	\$14,514.70	\$127,141.56	\$18,638.01	\$1,601.42	\$7,352.00	\$21,475.75	\$170,639.37



TABLE NO. 11—(Continued)

TABLE NO. 11—SOLDIERS' RELIEF AND CORONERS

Compensation and Other Costs of the Office for the Year 1914.

COUNTIES	Soldiers' Relief Commission			Coroner's Office		
	Compensation of commissioners	Expended for relief	Total cost	Coroner's compensation	Expense	Total cost
Adair.....	\$ 120.00	\$ 508.54	\$ 628.54			
Adams.....		300.00	300.00	6.65	6.65	
Alfalfa.....				30.00	30.00	
Annapolis.....	55.00	945.00	1,000.00	5.00	2.30	7.30
Audubon.....				31.75	31.75	
Black Hawk.....	160.00	2,280.68	2,440.68	90.62	90.62	
Bocas.....		2,363.56	2,363.56	112.75	112.75	
Bremen.....	15.00			39.40	39.40	
Buchanan.....		1,070.00	1,070.00	5.00	2.52	7.52
Bureau Vermeille.....	221.12	3,274.96	3,496.08	6.95	6.95	
Butler.....						
Calhoun.....	60.00	443.41	503.41	29.05	29.05	
Carroll.....				27.55	27.55	
Cass.....				45.75	45.75	
Cedar.....				158.50	158.50	
Cerro Gordo.....	95.00	1,730.39	1,825.39	12.30	12.30	
Cherokee.....				15.00	11.25	26.25
Chickasaw.....						
Clarke.....	10.00	359.44	369.44	5.00	5.00	
Clay.....				185.50	185.50	
Clayton.....				5,305.06	113.40	5,418.46
Clinton.....	93.60	2,646.00	2,739.60	52.85	52.85	
Dallas.....				11.25	11.25	
Davis.....				36.00	36.00	
Decatur.....	180.92	2,644.73	2,825.65	11.80	11.80	
De Witt.....	100.00	661.82	761.82	147.10	147.10	
Dickinson.....				3.30	22.50	25.80
Dubuque.....				247.23	440.50	687.73
Emmet.....		304.00	304.00	12.00	12.00	
Fayette.....	15.50	1,422.00	1,437.50	79.20	79.20	
Floyd.....	130.30	1,736.16	1,866.46	4.50	4.50	
Franklin.....				158.06	158.06	
Greene.....	6.00	600.00	606.00	2.00	2.00	
Grundy.....		193.00	193.00	15.00	15.00	
Guthrie.....				200.00	73.30	273.30
Hamilton.....						
Hancock.....	92.50	2,100.00	2,192.50	12.20	12.20	
Hardin.....	75.00	754.25	829.25	19.00	19.00	
Harrison.....	75.00	400.00	475.00	11.00	11.00	
Howard.....						
Humboldt.....		250.00	250.00	3.00	3.00	
Ida.....	50.00	750.00	800.00	15.00	15.00	
Iowa.....	25.00	1,074.45	1,099.45	20.00	1.10	21.10
Jackson.....	123.27	1,732.50	1,855.77	71.75	71.75	
Jasper.....				30.00	30.00	
Jefferson.....	135.20	862.50	997.70	10.00	8.25	18.25
Johnson.....	250.25	875.41	1,125.66	18.75	18.75	
Keokuk.....	60.00	456.86	516.86	25.00	25.00	
Kossuth.....		2,066.88	2,066.88	15.00	42.50	57.50
Lake.....	282.00	3,339.74	3,621.74	189.75	189.75	
Lincoln.....		818.53	818.53	135.00	2.00	137.00
Louis.....	130.00	647.00	777.00	6.00	6.00	
Louisiana.....	140.00	1,121.05	1,261.05	85.40	85.40	
Lyon.....	45.00	1,700.00	1,745.00			

COUNTIES	Soldiers' Relief Commission			Coroner's Office		
	Compensation of commissioners	Expended for relief	Total cost	Coroner's compensation	Expense	Total cost
Madison.....	\$ 50.00	\$ 1,059.50	\$ 1,109.50			
Mahaska.....	120.00	3,546.15	3,666.15	15.00	37.80	52.80
Marion.....				34.10		34.10
Marshall.....	30.00	2,075.00	2,114.00	91.15		91.15
Mills.....	2.00	3,828.00	3,830.00	5.00	60	65.00
Monroe.....		441.96	441.96	5.00		5.00
Mitchell.....		1,200.00	1,200.00	145.10		145.10
Muscatine.....	105.00	1,280.89	1,475.89	32.00	10.10	42.10
Muscatine.....	40.00	322.57	372.57	66.50	7.00	73.50
Muscatine.....	162.00	1,122.95	1,284.95	6.25		6.25
O'Brien.....						
Oswego.....	106.91	100.00	206.91	54.45		54.45
Palo Alto.....		2,411.16	2,411.16	7.40		7.40
Pemberton.....		2,305.00	2,305.00			
Plymouth.....	63.30	2,771.20	2,834.50			
Polk.....	9.40	777.65	787.05			
Polk.....	919.50	10,182.42	11,101.92	1,348.00		1,348.00
Putnam.....	150.00	1,222.28	1,372.28	197.25	16.60	213.85
Rushville.....	111.54	884.00	995.54	29.37		29.37
Ringgold.....	58.30	1,199.08	1,257.38	30.65		30.65
Salt Lake.....	45.00	1,425.25	1,470.25			
Schuyler.....	308.00	3,288.56	3,596.56	1,600.79		1,600.79
Shoshone.....	20.00	821.00	841.00	10.50		10.50
Sioux.....		222.41	222.41			
Story.....	78.00	925.85	1,003.85	38.30	5.00	43.30
Tama.....	30.00	2,948.00	2,978.00			
Taylor.....	800.00	6,239.00	7,039.00			
Union.....	20.00	173.65	193.65	14.50	20	34.50
Van Buren.....	81.70	885.00	966.70	5.15		5.15
Wapello.....	150.64	3,979.01	4,129.65	116.05	14.25	130.30
Warren.....	72.00	2,857.50	2,929.50	7.40		7.40
Washington.....		2,992.50	2,992.50			
Wayne.....	25.00	1,829.48	1,854.48			
Webster.....		3,014.77	3,014.77	87.70	44.40	132.10
Winnebago.....		728.80	728.80	79.00		79.00
Winnechek.....	30.00	478.00	508.00	12.30		12.30
Woodbury.....	173.75	5,300.00	5,473.75	92.00		92.00
Wright.....		270.00	270.00	6.00	1.45	7.45
Wright.....		1,558.00	1,558.00	96.85		96.85
Total.....	\$ 6,303.25	\$17,275.11	\$23,578.36	\$ 6,506.03	\$ 691.65	\$ 7,197.68

\* \$5,000.00 for monument.

TABLE NO. 12—ENGINEERS

Salaries, Expenses and Total Cost of Office for the Year 1918.

COUNTIES	Salary of engineer	Assistants	Transportation	Expense	Supplies	Miscellaneous	Total	Trainer, engt- cost in 1918
Adair	\$ 1,800.00	\$ 676.77	\$ 693.60		\$ 119.10	\$ 16.50	\$ 3,215.97	
Adams	1,605.00	179.40			22.45	329.27	1,936.12	
Allamakee	1,938.75		973.13		12.89		2,924.77	
Appanoose	2,478.75	6.50			48.58		2,533.83	
Ashtabula	2,400.00				67.95		2,467.95	
Benton	2,117.58	41.81	1,051.32	35.66	47.18	46.35	3,300.90	
Black Hawk	2,500.00	279.80	229.32	5.80	5.77	41.10	3,021.79	
Bocine	1,600.00	1,742.54	1,215.32				4,557.86	
Bremner	1,925.00	736.62	1,000.23				3,661.85	
Buchanan	1,500.00	37.29	796.30			16.53	2,350.12	
Bureau Vista	1,800.15	477.45	628.69	12.80	78.25	24.62	3,323.96	
Butler	1,122.00	36.50	628.69			30.00	1,817.29	
Calhoun	1,800.00	1,303.45	748.64				3,852.09	
Carroll	2,400.00	1,124.25	1,232.10	73.28	149.06	9.92	5,088.61	
Cass	2,250.00	77.50	11.83	9.28	85.91		2,524.52	
Cedar	1,951.00	400.00	490.39	47.71	7.90		2,867.09	
Cerro Gordo	2,078.19		523.08	3.35	61.05	69.22	2,734.59	
Cherokee	2,100.00	2,659.80					4,759.80	
Chickasaw	1,210.00	394.10	965.80		297.71	41.67	2,869.28	
Clarke	1,451.85	17.00	677.50		306.53	28.67	2,483.55	
Clay	731.00		731.00				1,462.00	
Clayton	1,620.00		495.00	28.06		38.85	2,171.91	
Clinton	1,800.00	3,342.50	736.58	48.00	10.16	7.91	5,935.15	
Crawford	2,250.00	3,722.00	1,874.56	11.01	176.56		8,934.13	
Dallas	2,096.65		717.50	41.90	48.19		2,864.24	
Davis	1,423.00			32.69			1,455.69	
Delaware	2,850.75		122.16	11.33	35.93	102.15	3,142.22	
Des Moines	1,500.00	1,714.80	62.00				3,276.80	
Dickinson	1,916.67	922.50	68.16		135.41	47.15	2,999.89	
Dubuque	2,682.75		190.81	110.30	62.47	306.72	3,352.05	
Emmet	1,641.67	1,135.42					2,777.09	
Fayette	1,650.00	44.50	305.14				2,000.64	
Floyd	1,500.00		1,247.00				2,747.00	
Franklin	3,611.30		949.87	27.00	7.90	21.27	4,597.34	
Fremont	1,600.00	212.75	807.58	41.55	39.97	2,201.35	3,901.20	
Greene	1,450.00	1,227.67	828.40	16.40			3,522.47	
Grundy	2,069.00	2,160.35	87.90		24.33	707.72	5,049.30	
Guthrie	2,439.17	42.00	799.52		27.34	75.99	3,384.02	
Hamilton	1,222.70	2,112.00	1,024.34				4,359.04	
Hancock	1,900.50	424.57	562.05		265.00	21.15	2,973.27	
Hardin	1,604.84		1,476.78		175.35	6,687.97	9,844.94	
Harrison	1,222.70		942.20	29.55	22.58	36.17	2,243.10	
Henry	1,700.00	507.29	75.00			7.55	2,289.84	
Howard	391.80	1,141.20			65.78	98.98	1,697.76	
Humboldt	2,800.00	1,389.18			101.71		4,290.89	
Ia	1,717.00		515.21	5.45	19.27	28.63	2,285.56	
Iowa	2,000.41		857.12	30.75	108.93	68.15	2,905.36	
Jackson	1,602.00	756.25	657.00		38.47	51.11	2,984.83	
Jasper	1,800.00	875.50	540.00			2.25	3,197.75	
Jefferson	1,500.00	308.30	772.62	20.45	43.84	5.40	2,630.21	
Johnson	2,400.00	2,658.91	572.87	6.30	132.25	64.80	5,825.25	
Jones	1,605.00				19.06		1,624.06	
Keokuk	1,827.82	505.00	690.64		129.80	37.23	3,180.55	
Kossuth	1,600.00	1,475.17	1,288.95		92.30	375.00	4,731.42	
Lake	1,600.00	715.50			9.63		2,325.13	
Linn	2,137.50	1,906.22	1,214.03	9.05	306.37	88.69	5,651.86	
Louis	1,775.00	216.90	216.56	8.90	60.00	7.82	2,284.28	
Lucas	2,005.00	36.55				41.10	2,082.65	
Lyon	2,002.00		503.45			91.92	2,597.37	

TABLE NO. 12--(Continued)

COUNTIES	Salary of engineer	Assistants	Transportation	Expense	Supplies	Miscellaneous	Total	Trainer, engt- cost in 1918
Madison	\$ 2,029.22	\$ 1,712.50	\$ 490.22		\$ 338.74		\$ 4,569.78	\$ 7.65
Mahaska	2,750.00	165.00	694.70	8.30	106.78	20.00	3,654.66	1,509.46
Makoket	2,506.00	1,254.17	171.81	63.73	108.90	68.57	4,357.18	177.42
Marietta	2,525.64	3,058.70	54.04		614.33	66.33	7,248.64	814.50
Martineau	1,800.00	18.00	469.18		3.65	218.06	2,498.91	3,289.87
Mason	1,600.00		462.24		49.04		2,111.28	751.61
McDonald	2,030.00	1,431.06	21.63				3,482.69	3,546.00
McHenry	1,600.00	85.00	71.63		19.00		1,845.55	
Macpherson	2,100.00	1,120.00			67.07	12.79	3,299.86	810.60
Manly	1,800.00	513.00	32.51	7.17	32.02	313.94	2,699.64	94.03
Marquette	2,000.00	1,145.85	633.82				3,779.67	
May	2,025.45		422.60	63.08	22.86	15.04	2,549.03	4,984.09
Mayes	1,500.00	1,200.00	129.92		18.87	48.19	2,896.98	308.31
McIntosh	1,801.55	1,253.50	630.25	6.14	1.67		3,794.43	4,621.78
Meeker								
Mendota	1,200.00	5,688.84	1,423.95		156.99		8,569.78	8,204.80
Mercer	2,750.00	6,539.84	2,717.94		296.14	23.56	12,313.42	1,191.97
Mercer	1,875.00	2,487.46	822.80		119.25		5,113.81	4,435.34
Merrill	1,500.00	233.60	600.93	8.96		19.65	2,343.49	1,130.80
Metcalf	1,500.00		608.52		24.48		2,142.00	
Metcalf	2,306.94	3,311.29	396.53				6,014.76	7,164.32
Metcalf	2,000.00	2,308.19			5,398.19		9,706.38	
Metcalf	1,600.00	119.35	782.96		57.40	30.00	2,540.80	1,240.95
Metcalf	2,625.00	1,301.60	168.21		109.63	213.93	4,438.77	
Metcalf	1,384.41	86.30	812.70			64.58	2,347.89	2,310.66
Metcalf	1,259.79	1,542.96	843.72	90.80	621.07	18.71	4,307.05	
Metcalf	2,114.83		685.34			15.31	2,815.79	
Metcalf	2,111.47	106.75				16.56	2,224.78	
Metcalf	1,555.00	86.55	280.36	17.50	86.22	25.84	2,750.47	1,100.00
Metcalf	1,650.00	471.50	675.64	45.80	229.50	126.72	3,301.69	
Metcalf	2,000.00	1,000.00	919.76		18.58		3,938.34	1,133.75
Metcalf	1,628.56	1,000.00	225.50		62.31	77.12	2,933.47	601.00
Metcalf	1,650.00	10.00	734.54	6.33	9.00	19.31	3,409.18	
Metcalf	2,046.80	1,071.69	861.35		14.15	27.15	4,055.54	
Metcalf	1,273.50		870.80	68.30	179.56	20.50	2,393.66	8,123.05
Metcalf	1,300.00	160.15	507.88	7.25	7.83	1.87	2,190.61	
Metcalf	2,400.00	3,341.81	727.79		242.16	1,035.22	7,747.98	9,261.33
Metcalf	1,500.00	56.25	334.86				2,091.11	4,447.71
Metcalf	1,949.05				10.70	15.94	2,075.69	1,334.64

Total \$ 192,506.75 \$ 882,748.18 \$ 857,309.60 \$ 1,801.83 \$ 7,394.75 \$ 7,200.56 \$ 349,520.56 \$ 231,794.07



TABLE NO. 13—COUNTY HOMES.

Financial Statement Including Income and Expenditures for the Year 1911

## PART I.

COUNTIES	No. of acres	No. of inmates			Value of Home			Inventory at year ending
		Poor	Inmate	Total	Land	Buildings	Total	
Adair.....	160	3	4	7	28,000.00	8,000.00	36,000.00	9,900.39
Adams.....	160	4	4	8	35,000.00	25,000.00	60,000.00	12,019.50
Allamakee.....	160	17	32	49	27,000.00	28,000.00	55,000.00	14,028.99
Appanoose.....	220	12	20	32	36,800.00	10,000.00	46,800.00	13,072.72
Audubon.....	160	1	2	3	28,900.00	5,800.00	34,700.00	48,000.00
Benton.....	201	30	30	60	60,000.00	60,000.00	120,000.00	12,661.25
Black Hawk.....	240	28	60	88	45,000.00	40,000.00	85,000.00	4,331.50
Bloom.....	200	12	3	15	45,000.00	120,000.00	165,000.00	10,158.40
Bremser.....	286	14	20	34	44,800.00	11,200.00	56,000.00	4,007.50
Burlington.....	230	19	38	57	35,000.00	48,000.00	83,000.00	18,065.00
Buena Vista.....	200	2	3	5	400.00	5,000.00	5,400.00	20,164.50
Butler.....	160	24	24	48	24,000.00	14,350.00	38,350.00	23,941.50
Calhoun.....	330	64	64	128	20,000.00	84,000.00	104,000.00	15,000.00
Carroll.....	140	7	10	17	28,000.00	2,275.00	30,275.00	7,875.00
Cass.....	166	7	7	14	27,500.00	5,500.00	33,000.00	9,882.50
Cedar.....	260	18	30	48	40,000.00	63,825.00	103,825.00	15,012.00
Cerro Gordo.....	302	21	12	33	52,000.00	21,300.00	73,300.00	20,727.00
Cherokee.....	160	9	9	18	52,000.00	5,000.00	57,000.00	13,250.00
Chickasaw.....	160	7	14	21	21,000.00	33,400.00	54,400.00	4,639.00
Clarke.....	160	4	4	8	20,000.00	20,000.00	40,000.00	8,624.50
Clay.....	250	30	30	60	25,400.00	29,500.00	54,900.00	11,998.30
Clayton.....	200	48	39	87	30,000.00	65,000.00	95,000.00	20,067.00
Clinton.....	73	10	9	19	13,000.00	16,800.00	29,800.00	4,547.00
Crawford.....	505	13	23	36	58,800.00	35,620.00	94,420.00	20,702.00
Dallas.....	317	20	20	40	21,505.00	5,750.00	27,255.00	7,250.00
Davis.....	240	26	6	32	24,000.00	15,074.00	39,074.00	10,050.00
Decatur.....	260	14	9	23	19,000.00	5,000.00	24,000.00	11,825.00
Delaware.....	240	50	41	91	48,000.00	96,000.00	144,000.00	21,800.00
Des Moines.....	190	10	10	20	15,000.00	10,000.00	25,000.00	6,500.00
Dubuque.....	240	30	30	60	24,000.00	22,500.00	46,500.00	14,114.30
Emmet.....	220	20	20	40	25,000.00	5,000.00	30,000.00	5,582.30
Payette.....	270	20	41	61	24,470.00	34,640.00	59,110.00	20,200.30
Floyd.....	240	13	13	26	26,511.00	7,300.00	33,811.00	10,600.00
Franklin.....	240	16	16	32	28,204.00	15,000.00	43,204.00	10,081.00
Fremont.....	240	16	16	32	40,000.00	15,000.00	55,000.00	9,000.00
Greene.....	160	4	3	7	36,000.00	8,800.00	44,800.00	11,355.20
Grundy.....	160	4	3	7	24,000.00	7,500.00	31,500.00	13,404.00
Hathur.....	240	14	18	32	43,000.00	43,000.00	86,000.00	22,000.00
Hamilton.....	197	No record			30,000.00	22,000.00	52,000.00	16,847.00
Hancock.....	143	No record			22,500.00	9,600.00	32,100.00	6,700.00
Hardin.....	160	2	13	15	No county home			
Harrison.....	160	20	4	24	24,000.00	24,000.00	48,000.00	22,300.00
Henry.....	160	2	6	8	16,000.00	1,700.00	17,700.00	3,900.00
Howard.....	160	11	11	22	40,000.00	40,000.00	80,000.00	9,900.00
Humboldt.....	160	11	11	22	No county home			
Ia.....	220	20	20	40	63,000.00	35,000.00	98,000.00	20,007.00
Iowa.....	441	16	16	32	96,000.00	50,000.00	146,000.00	21,167.00
Jackson.....	200	37	4	41	23,000.00	13,500.00	36,500.00	13,300.00
Jefferson.....	231	33	21	54	40,500.00	13,000.00	53,500.00	14,840.00
Johnson.....	230	43	60	103	48,000.00	17,700.00	65,700.00	20,600.00
Jones.....	240	20	27	47	35,000.00	50,000.00	85,000.00	11,004.12
Keokuk.....	240	20	5	25	45,000.00	45,000.00	90,000.00	7,000.00
Kossuth.....	240	9	9	18	43,200.00	4,000.00	47,200.00	9,888.00
Law.....	227	65	35	100	22,587.50	23,338.00	45,925.50	12,307.00
Linn.....	230	80	84	164	60,000.00	75,000.00	135,000.00	20,300.00
Louis.....	235	18	18	36	48,000.00	25,000.00	73,000.00	9,900.00
Lucas.....	203	14	16	30	30,000.00	24,000.00	54,000.00	
Lyon.....	160	7	7	14	30,000.00	3,000.00	33,000.00	

TABLE NO. 13—PART I—(Continued)

COUNTIES	No. of acres	No. of inmates			Value of Home			Inventory at year ending
		Poor	Inmate	Total	Land	Buildings	Total	
Madison.....	257	17	18	35	51,400.00	18,000.00	69,400.00	19,909.39
Mahaska.....	220	15	15	30	22,000.00	18,000.00	40,000.00	12,019.50
Marietta.....	276	38	66	104	50,000.00	50,000.00	100,000.00	14,028.99
Marion.....	320	32	66	98	88,700.00	25,000.00	113,700.00	13,072.72
Mechanicsville.....	200	16	16	32	40,000.00	8,000.00	48,000.00	48,000.00
Mills.....	72	5	5	10	5,400.00	5,000.00	10,400.00	4,331.50
Monroe.....	130	5	5	10	18,000.00	5,000.00	23,000.00	10,158.40
Montgomery.....	119	20	20	40	16,000.00	7,000.00	23,000.00	4,007.50
Muskegon.....	160	11	29	40	45,000.00	45,000.00	90,000.00	18,065.00
Maclean.....	320	4	7	11	40,000.00	20,000.00	60,000.00	20,164.50
No county home.....								
Osceola.....	15	13	13	26	75,000.00	75,000.00	150,000.00	15,000.00
Osage.....	16	5	5	10	30,000.00	30,000.00	60,000.00	7,128.30
Pawnee.....	24	13	13	26	57,120.00	13,404.00	70,524.00	15,746.50
Pemont.....	24	10	15	25	68,400.00	25,525.00	93,925.00	20,000.00
Pennock.....	400	120	150	270	177,110.00	302,700.00	479,810.00	49,508.42
Pottawattamie.....	240	41	41	82	48,000.00	29,120.00	77,120.00	17,900.72
Polk.....	160	13	13	26	18,000.00	26,400.00	44,400.00	8,301.52
Pottawattamie.....	240	5	3	8	30,000.00	30,000.00	60,000.00	9,224.60
Prentiss.....	160	30	30	60	61,000.00	61,000.00	122,000.00	22,508.79
Rock.....	160	5	5	10	41,750.00	8,000.00	49,750.00	13,012.96
Shelby.....	8	21	30	51	24,000.00	11,400.00	35,400.00	7,007.00
Snow.....	320	8	16	24	64,000.00	81,500.00	145,500.00	17,578.80
Story.....	227	41	41	82	80,000.00	80,000.00	160,000.00	25,248.40
Taylor.....	240	9	16	25	33,600.00	25,300.00	58,900.00	13,966.00
Taylor.....	2474	14	3	17	20,915.00	5,000.00	25,915.00	5,674.00
Van Buren.....	400	15	15	30	24,180.00	8,000.00	32,180.00	12,758.80
Wagon.....	22	77	49	126	49,200.00	70,000.00	119,200.00	18,613.15
Warren.....	240	11	11	22	39,000.00	30,000.00	69,000.00	11,056.00
Washington.....	240	14	14	28	26,000.00	30,000.00	56,000.00	12,980.10
Wayne.....	240	20	29	49	33,500.00	33,000.00	66,500.00	11,178.00
Webster.....	240	20	20	40	75,000.00	65,000.00	140,000.00	14,071.25
Winnebago.....	240	20	20	40	10,800.00	5,100.00	15,900.00	13,362.00
Woodbury.....	437	9	30	39	56,200.00	45,000.00	101,200.00	7,144.00
Worth.....	160	1	1	2	21,000.00	6,000.00	27,000.00	7,020.00
No county home.....								
Total.....	14,871	1,700	1,271	2,971	\$ 2,635,622.50	\$ 2,686,700.00	\$ 5,322,322.50	\$ 1,189,944.50





TABLE NO. 14—PART I—(Continued)

TABLE NO. 14—COUNTY HOME EXPENSES.

Classified Statement of County Home Expenses and Purchases for the Year 1913.

## PART I.

COUNTIES	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing	Medicine and medical treatment
Adair.....	\$ 1,167.00	\$ 52.00	\$ 89.30	\$ 152.77	\$ 507.09	\$ 86.16	\$ 113.30
Adams.....	1,200.00	133.50	286.40	380.00	409.10	131.45	36.00
Albany.....	1,200.00	1,433.10	1,280.27	1,098.63	5,298.83	531.54	648.32
Albany.....	1,200.00	476.00	133.78	305.62	732.80	131.70	36.00
Anderson.....	982.30	63.00	94.50	62.40	251.25	2.25	0.40
Benton.....	1,017.16	865.69	610.72	1,122.58	1,908.16	1,071.82	29.44
Black Hawk.....	1,500.00	1,285.75	861.74	723.81	1,820.75	142.94	112.19
Boone.....	1,104.00	1,072.44	1,318.85	528.50	1,615.01	700.62	319.33
Bremer.....	1,500.00	1,258.25	1,577.71	4,385.19	1,725.83	700.62	319.33
Burbank.....	900.00	927.67	1,159.45	723.81	2,871.37	1,041.40	334.45
Buena Vista.....	1,107.50	655.58	593.70	417.91	829.94	482.16	65.65
Butler.....	1,200.00	883.25	709.99	470.27	1,035.49	482.16	65.65
Calhoun.....	800.00	1,014.03	436.88	777.59	87.70	48.15	18.15
Carroll.....	600.00	295.00	113.35	402.17	1,728.73	87.70	18.15
Cass.....	1,300.00	143.45	34.33	143.20	531.27	81.00	1.30
Cedar.....	1,200.00	2,504.00	1,030.40	3,575.02	3,227.87	1,085.63	706.91
Cerro Gordo.....	780.00	2,056.15	1,151.16	1,491.66	3,242.66	325.36	221.80
Cherokee.....	900.00	210.47	1,863.14	426.48	617.17	205.38	65.45
Chickasaw.....	1,200.00	806.00	1,067.56	624.90	780.17	311.91	171.15
Clarke.....	790.00	522.49	38.87	159.64	466.43	85.29	18.15
Clay.....	785.00	844.30	496.10	496.10	439.04	132.54	67.88
Clayton.....	890.00	929.23	833.82	322.17	1,406.50	385.41	67.88
Clinton.....	1,000.00	1,067.96	821.63	1,811.15	6,060.95	1,011.91	360.00
Crawford.....	1,050.00	6.54	117.45	385.05	900.10	52.25	24.86
Dallas.....	1,319.98	1,031.62	2,146.41	1,731.49	3,057.77	744.77	248.86
Davis.....	1,300.00	885.50	1,901.27	1,251.38	1,708.65	381.35	248.86
DeWitt.....	1,300.00	1,298.24	493.11	505.14	738.78	551.21	231.30
Delaware.....	1,140.00	791.37	518.09	1,204.38	1,352.65	819.80	443.25
De Soto.....	1,100.00	1,252.09	1,883.47	2,601.97	3,622.19	819.80	443.25
Dickinson.....	600.00	319.45	94.29	49.70	49.70	18.19	37.50
Dubuque.....	806.00	1,148.94	56.89	340.65	3,005.50	230.65	34.50
Emmett.....	1,107.32	508.13	214.93	281.41	367.58	80.15	31.25
Euclid.....	1,253.00	1,664.75	3,047.89	2,851.63	4,424.00	791.75	806.15
Floyd.....	1,400.00	250.00	425.20	386.71	1,053.68	32.80	149.50
Franklin.....	1,500.00	557.98	.....	339.01	470.32	117.50	34.50
Fremont.....	1,300.00	979.39	.....	394.75	1,080.01	190.86	165.00
Greene.....	1,200.00	508.00	786.40	820.67	605.22	96.49	67.88
Grundy.....	750.00	725.30	728.69	356.00	3,011.05	670.45	670.45
Guthrie.....	1,160.00	1,976.13	4,767.55	1,149.38	1,484.95	785.50	90.33
Hamilton.....	1,180.00	976.50	89.84	1,228.75	1,484.95	785.50	90.33
Hancock.....	1,020.00	720.00	351.79	408.37	1,474.15	108.97	54.30
Hardin.....	1,519.16	12.88	353.31	418.23	708.32	169.16	36.00
Harrison.....	No county home.	.....	.....	.....	.....	.....	.....
Henry.....	840.00	1,175.90	131.86	1,091.57	651.87	174.25	50.80
Howard.....	900.00	204.16	.....	401.31	750.15	150.16	112.00
Humboldt.....	670.00	1,069.11	.....	.....	.....	.....	.....
Iowa.....	No county home.	.....	.....	.....	.....	.....	.....
Jackson.....	1,200.00	2,320.56	7,018.52	1,879.13	1,319.74	144.56	79.90
Jackson.....	1,100.00	2,022.25	487.07	424.72	1,908.95	372.01	130.00
Jasper.....	1,300.00	1,256.33	72.58	1,033.50	1,712.53	375.40	65.00
Jefferson.....	900.00	1,503.00	194.59	778.27	1,375.15	239.39	6.00
Johnson.....	1,300.00	2,313.21	1,965.39	1,967.35	2,777.66	349.39	6.00
Jones.....	1,075.00	1,103.80	1,647.36	2,346.93	3,591.34	747.30	21.50
Kosciusko.....	822.14	1,151.34	2,907.61	2,277.78	2,074.72	747.30	21.50
Kossuth.....	982.30	1,416.61	499.61	749.45	1,342.21	417.79	109.00
Lee.....	1,425.00	2,138.81	632.74	1,730.47	4,555.74	394.70	578.50
Lincoln.....	1,083.34	3,430.86	2,230.25	5,737.36	6,899.42	342.50	109.00
Linn.....	1,000.00	2,105.74	1,283.22	2,101.67	2,101.67	230.00	71.00
Louis.....	891.66	1,174.56	568.63	849.92	1,480.55	303.97	71.00
Lyon.....	.....	40.80	.....	1,222.68	53.13	.....	.....

COUNTIES	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing	Medicine and medical treatment
Madison.....	\$ 806.00	\$ 1,131.03	\$ 1,073.10	\$ 39.00	\$ 1,029.28	\$ 85.23	\$ 177.75
Manitowish.....	250.00	1,182.81	1,620.13	692.19	3,440.05	266.46	.....
Manitowish.....	800.00	1,105.40	1,670.43	825.01	1,484.91	312.72	413.15
Marshall.....	1,800.00	3,261.09	2,038.29	2,175.36	6,690.25	1,286.77	26.50
May.....	1,573.32	553.18	36.05	549.02	947.09	62.50	62.50
May.....	780.00	153.92	151.45	349.41	313.21	100.68	26.50
Menomonie.....	772.00	585.05	239.99	675.72	1,234.39	.....	1.15
Menomonie.....	920.00	224.00	190.35	292.72	687.00	181.59	63.50
Menomonie.....	1,300.00	2,062.68	709.58	969.28	1,355.94	225.86	233.96
Menomonie.....	1,600.00	1,213.20	2,079.86	1,000.21	2,415.12	301.61	273.18
Menomonie.....	1,430.00	566.79	315.02	1,940.00	887.15	142.08	20.00
Menomonie.....	No county home.	.....	.....	.....	.....	.....	.....
Menomonie.....	1,000.00	1,302.80	260.77	350.37	1,266.01	37.27	137.67
Menomonie.....	1,200.00	57.15	411.40	177.27	129.75	22.00	23.10
Menomonie.....	1,100.00	1,109.80	1,674.55	147.28	1,862.55	15.37	27.00
Menomonie.....	1,300.00	609.00	559.00	1,130.52	1,080.00	540.00	289.98
Menomonie.....	1,341.61	14,122.52	7,940.71	7,794.95	14,739.41	8,807.67	2,583.78
Menomonie.....	1,800.00	2,211.00	2,662.68	1,548.33	965.06	188.15	304.15
Menomonie.....	900.30	877.77	1,242.05	1,712.34	1,617.68	167.54	239.50
Menomonie.....	1,300.00	45.00	552.22	254.02	810.04	31.33	43.90
Menomonie.....	870.00	812.62	556.24	.....	799.43	.....	.....
Menomonie.....	2,800.00	2,267.11	1,380.63	3,820.02	6,615.12	1,334.71	343.01
Menomonie.....	1,375.00	274.01	777.27	341.20	358.82	5.50	1.30
Menomonie.....	1,500.00	164.00	678.52	1,162.49	1,961.72	.....	22.98
Menomonie.....	1,432.32	1,092.16	171.95	561.56	1,127.45	.....	.....
Menomonie.....	1,425.00	2,225.00	596.69	2,428.70	2,687.01	521.71	96.44
Menomonie.....	1,622.50	2,005.88	807.97	1,632.83	1,111.75	267.38	374.98
Menomonie.....	875.00	629.30	31.55	348.53	642.63	127.64	175.00
Menomonie.....	1,400.00	1,632.72	219.50	694.94	410.88	34.86	103.75
Menomonie.....	1,440.00	3,408.23	719.93	2,743.98	3,480.77	597.00	84.50
Menomonie.....	791.66	1,446.11	76.99	862.96	1,445.16	.....	.....
Menomonie.....	1,620.00	1,820.62	2,576.90	1,660.19	1,602.14	1,112.89	716.87
Menomonie.....	1,137.58	1,079.94	475.29	649.88	904.62	292.70	143.50
Menomonie.....	1,000.00	1,000.00	1,000.00	1,000.00	4,307.65	1,177.17	278.54
Menomonie.....	880.00	73.00	386.64	36.43	1,022.23	.....	21.00
Menomonie.....	900.00	1,004.82	483.09	1,068.64	3,015.52	671.42	218.15
Menomonie.....	1,080.00	1,300.21	1,694.90	1,694.90	2,179.47	710.80	332.50
Menomonie.....	800.00	1,123.29	171.01	.....	.....	.....	.....
Menomonie.....	No county home.	.....	.....	.....	.....	.....	.....
Total.....	\$ 100,626.83	\$ 124,642.17	\$ 880,007.40	\$ 100,813.15	\$ 173,464.24	\$ 327,956.12	\$ 118,802.88





TABLE NO. 15—CARE OF POOR.

Statement as to Expense in the Care of the Poor Outside of the County Home—1918.

## PART I

COUNTIES	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurse and hospital	Quarantine	Burial expense
Adair		\$ 253.26		\$ 311.88	\$ 105.00	\$ 165.00		
Adams		512.55		72.28	717.90		48.55	107.25
Altamakee		16,263.25	281.54	2,212.82	2,410.22	237.50	963.90	111.21
Annapoos	240.00	1,785.45	55.85	671.80	575.20	1,367.86	223.49	42.00
Antelope	349.97	2,789.48	147.82	1,116.28	8,804.37			21.80
Benton	2,105.30	3,551.11	194.14	2,146.63	2,683.08	2,470.85	1,059.92	53.00
Black Hawk		1,785.45	55.85	671.80	575.20	1,367.86	223.49	42.00
Boone	45.90	728.83	11.85	259.51	256.20	307.19	34.90	60.00
Bremner	120.00	764.40	31.14	583.83	599.56	334.74	32.25	72.50
Buchanan		9,008.27	9.00	754.90	504.80	122.32		31.90
Buena Vista		2,419.99	113.79	476.71	1,849.09	961.74	3.00	27.38
Butler	17.75	2,719.66	6.19	1,948.35	2,064.61	2,399.00	622.63	33.25
Calhoun		2,696.76	19.21	972.79	1,533.67	1,054.95	1,096.11	13.80
Carroll		422.30	77.74	67.45	408.18	136.80		38.25
Cass	30.00	1,215.55	187.30	940.92	370.10	3,380.42	1,409.45	78.30
Cedar	100.00	1,780.55	78.73	527.50	2,961.35	746.25		5.80
Cerro Gordo	7.60	205.21	22.65	85.96	894.33	609.30	1,431.40	12.50
Cherokee	172.50	650.85	349.81	359.91	359.91	50.00	6.80	18.80
Chickasaw		30.75		67.55	355.75	301.10	149.50	0.40
Clay		1,845.50	66.74	322.55	1,868.81	600.78		20.74
Clayton	840.00	1,733.21	2,894.02	1,378.17	1,649.00	2,894.02	9,022.60	25.20
Clinton	25.00	1,158.35	110.47	372.87	591.65	1,708.43	570.49	36.30
Crawford		129.40	76.45	19.34	151.68	262.50	37.00	6.00
Davis	121.00	2,631.54	23.85	480.61	1,702.42	154.60		23.55
Decatur		3,550.07	121.62	967.45	1,868.81	967.45	348.50	20.00
DeKalb	659.00	829.63		959.60	1,200.00	3,540.50	1,062.68	45.50
Dickinson		608.96		142.56	522.50	248.25		17.90
Dodge	1,300.00	22,518.00	10,206.63		2,019.50			73.80
Douglas		1,108.50		147.50	1,161.81	240.75		32.30
Emmet		325.50	1,645.05	39.94	446.22		271.80	22.30
Fayette	41.50	1,755.39	156.11	1,633.62	1,520.26	1,538.94		24.30
Franklin	160.00	678.00	406.45	480.32	1,824.26			36.90
Fremont	108.37	908.29	13.14	333.57	1,035.49	586.14	87.00	30.00
Greene	30.00	103.75	81.17	1,690.63	1,545.87	1,042.27	1,967.78	37.90
Grundy		1,234.18	14.66	372.95	885.63	1,143.85	446.49	22.00
Guthrie	100.00	978.32	47.23	283.98	2,088.32		33.50	17.00
Hamilton		2,574.04	6.45	791.20	2,308.20	413.44	361.90	15.90
Hancock		1,007.96	10.65	619.87	705.43	582.09		67.00
Hardin	22.50	1,710.13	6.35	745.09	2,355.37		222.58	14.75
Harrison	2,791.95	3,739.10	80.09	568.07	2,038.82	809.74	225.00	81.90
Henry	120.00	2,673.76	396.45	497.81	779.87			5.00
Howard	50.00	741.76		445.35	770.35			14.75
Humboldt		1,536.08	18.00	331.20	383.20	349.30		30.00
Ia		5,602.41	153.63	227.55	918.49			134.00
Iowa	56.00	1,440.21	2.90	445.76	677.56	828.86		23.80
Jackson	270.00	1,682.82	14.60	445.49	1,391.17	166.94	115.90	23.80
Jasper	180.00	2,155.76	3.00	1,097.98	815.86	212.91		14.00
Jefferson	790.00	1,324.45	30.40	1,282.00	1,282.00			129.50
Johnson	300.00	1,413.93		588.17	77.25	888.96	1,828.30	129.50
Jones	243.25	1,043.97	26.71	333.48	695.50	692.38		4.00
Kearney		3,449.19	78.02	1,269.47	1,087.15	409.00		52.75
Kennett		868.17	1,322.73	158.22	697.09	2,642.55	819.55	27.00
Kossuth	500.00	3,687.84		231.91	1,147.47	904.32	2,928.91	270.00
Lee	1,700.00	4,451.98	394.50	1,791.54	1,306.91	2,004.58	2,928.91	270.00
Lincoln		2,147.67	59.40	531.92	679.76	831.60		27.00
Louis		3,067.73		861.17	38.75			50.00
Lyon	210.00	715.29	49.49	305.11	1,488.57	294.00		

TABLE NO. 15—PART I—(Continued)

COUNTIES	Overseer	Provisions	Clothing	Fuel	Medical aid	Nurse and hospital	Quarantine	Burial expense	
Madison		2,325.50	42.86	255.50	822.88	3.00	10.50		
Mahaska	550.00	1,602.72		378.93	1,072.56	900.00	55.41	188.75	
Marion	332.30	5,430.16	37.54	108.40	663.95	354.29	879.50	53.50	
Marshall	900.00	1,739.62	167.40	1,053.99	2,232.64		3,904.97	15.00	
Mason	30.00	4,425.47	331.86	1,274.96	1,442.25	497.50		126.00	
May		549.39	17.55	554.47	490.15	72.85	860.74	35.00	
McDonald		338.66	7.20	181.89	942.90	338.00		60.00	
McPherson	325.45	8,875.72	63.10	1,483.00	1,665.06		339.11	72.50	
Montgomery	131.25	4,244.14	9.00	266.07	321.50	445.65	28.50	119.00	
Muskegon	520.00				474.95	215.40	70.75		
Nempe		1,070.74	18.90	221.72	974.65	1,444.16		143.00	
Neosho		500.15	45.80	182.25	1,121.80	97.25			
Neosho	155.75	5,381.97		1,268.09	2,119.91	17.85	72.10	367.50	
Nempe		1,088.75	135.05	241.45	539.55	633.95	442.37	20.00	
Polk	300.00	648.19	42.71	253.62	1,116.49	294.50		18.00	
Pocahontas	113.22	321.46	8.00	158.77	1,705.19	214.65	7.20	169.00	
Pottawatomie	1,231.80	1,588.75	135.00	241.45	539.55	633.95	442.37	20.00	
Pottawatomie	1,323.80	3,499.00	230.47	1,164.08	1,563.77	7,017.55	10,810.29	607.40	
Pottawatomie	1,400.00	3,904.04	129.52	654.17	778.67	1,399.55	49.65	274.50	
Reno		947.71	53.11	348.85		998.46	143.00		
Sage				11.30	1,837.95	1,498.95	49.54	319.50	
Scott	2,331.64	2,298.46	38.80	761.85	4,083.70	25,320.25	9,561.18	456.50	
Shawnee	9.00	1,125.11	69.94	523.13	315.83	255.25		141.00	
Shawnee		2,425.81		454.72	747.90	80.50		88.00	
Shawnee	179.00	1,073.31	64.00	494.64	812.28	2,226.37	1,308.86	197.20	
Shawnee	71.72	3,658.43	292.04	763.68	1,104.87	744.07		68.55	
Shawnee	60.00	2,596.20	37.80	643.76	956.76			65.00	
Shawnee	144.00	1,847.34	23.72	847.87	686.60	990.95	151.75	222.11	
Shawnee		3,868.34		533.18	879.62	171.51	336.95	312.50	
Shawnee	865.33	4,922.44	173.50	822.98	1,833.10	1,350.99	3,948.17	663.50	
Shawnee		2,002.14		785.15	888.10			214.00	
Shawnee	226.67	2,681.96	97.10	81.00	2,293.45	1,381.33	2.50	139.50	
Shawnee	25.00	2,414.03	45.69	430.44	1,811.50	163.80	3,047.46	112.40	
Shawnee	720.00	5,401.13	137.08	851.67	2,396.60	2,230.44	2,027.40	250.50	
Shawnee		1,188.16		300.69	1,488.16	533.75	15.00	184.50	
Shawnee	75.00	927.00	1.01	590.27	2,248.59			366.00	
Shawnee	1,800.00	6,838.96	11.13	1,022.07	2,248.59	5,814.25	63.45	492.85	
Shawnee		796.17		797.75				212.00	
Shawnee		2,589.50	83.79	762.71	1,023.65	121.75	18.90	190.50	
Total		\$78,724.54	\$ 232,027.42	\$ 910,856.58	\$ 864,184.09	\$ 118,250.44	\$ 655,594.32	\$ 607,747.20	\$ 118,620.90





TABLE NO. 16—BOUNTIES AND DOMESTIC ANIMALS.

Statement as to Financial Transactions in these Funds for the Year 1918.

## PART I—BOUNTIES.

COUNTIES	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties
Adair	\$ 260.00	\$ 267.50		\$ 18.00			\$ 525.50
Adair	92.00	333.00					425.00
Adams	855.50	269.70				\$ 364.50	1,490.70
Alamogordo	64.00	25.40					89.40
Alamogordo	64.00	458.00					522.00
Andover	268.00	291.40					559.40
Benton	145.00	282.50					427.50
Black Hawk	84.00	147.50					231.50
Boone	92.00	237.70					329.70
Brenner	144.00	75.00					219.00
Buchanan	8.00	550.00					558.00
Bugis Vista	80.00	5.10					85.10
Butler	134.00	287.00					421.00
Calhoun	190.00	574.10					764.10
Carroll	180.00	256.20		382.20			818.40
Cass	56.00	141.30					197.30
Cedar	324.00	86.50			30	10.00	450.50
Cerro Gordo	136.00		\$ 33.00				169.00
Cherokee	260.00	88.80					348.80
Chickasaw	96.00	4.30			30.00		130.30
Clarke	300.00	317.30	256.00				873.30
Clay	368.00	557.10					925.10
Clayton	1,580.90						1,580.90
Clinton	44.00	95.30		124.25			263.55
Crawford	60.00	10.85					70.85
Dallas	156.70	71.30		12.75			240.75
Davis	269.00	141.10	72.00		41.50		483.60
Decatur	40.00	75.50					115.50
Delaware	78.00	15.50					93.50
Des Moines	175.00	229.20					404.20
Dickinson	280.00	14.50					294.50
Dubuque	104.00	731.50	87.50				963.00
Emmet	60.00	125.30					185.30
Payette	60.00	125.05			98.00		283.05
Floyd	472.00	664.00					1,136.00
Franklin	156.00	68.00		60.30			284.30
Fremont	260.00	323.50					583.50
Greene	244.00	478.70					722.70
Grundy	115.00	20.40					135.40
Guthrie	322.00	35.15					357.15
Hamilton	200.00	150.00					350.00
Hancock	1,060.00	2,617.65			8.25		3,685.90
Hardin	20.00	12.05					32.05
Harrison	124.00	69.40					193.40
Henry	108.00	15.00					123.00
Howard	172.00	57.10				11.50	240.60
Humboldt	204.00	315.60					519.60
Iowa	116.00	155.20					271.20
Jackson	288.00	609.70					897.70
Jasper	72.00	48.70					120.70
Jefferson	108.00	405.00					513.00
Johnson	154.00	50.80					204.80
Jones	84.00	371.10					455.10
Kearney	106.00	20.55			55.00		181.55
Kearney	80.00	6.50			30.00		116.50
Lea	224.00	164.00					388.00
Lincoln	224.00	95.50					319.50
Louis	154.00	124.00					278.00
Lucas	164.00	77.70					241.70

## COUNTIES

	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties
Madison	\$ 84.00	\$ 318.70		\$ 108.20			\$ 510.90
Malaska	12.00						12.00
Manly	75.00	544.30					619.30
Marshall		373.00					373.00
Mills	408.00	1,205.00					1,613.00
Mitchell	104.00	135.50		30.50	\$ 22.00		292.00
Monmouth	800.00	2,364.30					3,164.30
Monroe	4.00	155.90				81.00	240.90
Montgomery	116.00	252.50					368.50
Muscatine	108.00						108.00
O'Brien	5.00	24.40					29.40
Oswego	270.00	18.25					288.25
Pack	76.00	22.10					98.10
Palo Alto	470.00	666.10	\$ 11.50				1,147.60
Plymouth	76.00	32.10					108.10
Pocahontas	1,080.00	3,428.00					4,508.00
Polk	72.00	166.30					238.30
Pottawattamie	270.00	37.00					307.00
Preceding	270.00	37.00					307.00
Ringgold	76.00	217.00					293.00
Sar	202.00	476.10					678.10
Scott	416.00	274.00					690.00
Shelby	76.00	60.50					136.50
Sioux	306.00	281.20					587.20
Story	252.00	16.00					268.00
Tama	321.00	211.65					532.65
Taylor	64.00	1.10					65.10
Union	29.00	120.25	12.00	17.10			158.35
Van Buren	296.00	292.30					588.30
Wadena	116.00	14.20					130.20
Warren	358.00	7.00					365.00
Washington	184.00	75.80					259.80
Wayne	358.00						358.00
Webster	1,088.00	1,662.25					2,750.25
Winnebago	60.00	190.45					250.45
Woodbury	174.00	58.00					232.00
Wright							

Total \$19,544.50 \$31,955.40 \$ 528.40 \$ 2,554.17 \$ 380.60 \$ 4,977.00 \$59,117.11

TABLE NO. 16—PART II—(Continued)

TABLE NO. 16—BOUNTIES AND DOMESTIC ANIMALS.

Statement as to Financial Transactions in these Funds for the Year 1913

## PART II—DOMESTIC ANIMAL FUND.

COUNTIES	Dog tax collected	Disbursed for damage to dogs by dogs and wolves	Excess	COUNTIES	Dog tax collected	Disbursed for damage to dogs by dogs and wolves	Excess
Adair	\$ 1,805.32	\$ 1,906.85	*101.52	Madison	\$ 1,941.00	\$ 1,102.70	\$ 738.30
Adams	1,074.37	409.24	665.13	Malaska	2,086.35	1,114.50	1,472.65
Albany	1,502.00	1,655.75	226.25	Marion	2,194.48	2,065.80	128.68
Albany	1,873.45	1,719.15	154.30	Marshall	2,177.50	1,801.72	875.78
Audubon	1,548.00	625.50	922.50	Mills	1,233.25	781.26	545.99
Benfon	1,804.25	1,155.00	729.25	Mitchell	1,340.20	177.00	1,163.20
Black Hawk	1,914.00	825.50	1,088.50	Monroe	1,371.17	751.81	619.36
Benton	1,616.00	1,329.00	287.00	Montgomery	1,657.27	1,541.50	115.77
Bretter	2,114.75	409.14	1,615.61	Muscatine	1,405.35	481.79	1,012.56
Buckingham	1,557.41	1,304.00	253.41	O'Brien	2,130.05	886.25	1,273.80
Buena Vista	1,557.56	1,172.50	385.06	Oceola	1,154.85	315.50	839.35
Butler	1,809.50	887.50	922.00	Page	1,257.00	682.85	644.15
Calder	1,875.00	1,305.75	569.25	Paw Alto	1,948.00	715.00	1,419.00
Carroll	1,806.16	1,308.69	497.47	Pick	1,534.00	445.00	500.00
Cedar	1,553.50	2,738.45	*1,184.95	Pottawattamie	1,297.00	959.94	337.06
Cerro Gordo	1,809.84	446.43	1,433.41	Poweshiek	2,834.00	1,968.50	865.50
Chas.	1,806.16	1,308.69	497.47	Sar	1,538.00	1,011.75	526.25
Clark	1,553.50	2,738.45	*1,184.95	Scott	2,541.28	2,199.01	342.27
Clatsop	1,453.04	1,180.85	272.19	Shelby	2,441.08	307.00	2,038.08
Clay	1,302.96	441.00	861.96	Shelby	1,801.89	537.34	1,264.55
Clayton	2,503.00	827.00	1,676.00	Sioux	5,724.00*	949.50	4,784.50
Crawford	1,984.49	721.80	1,262.69	Story	1,781.04	2,280.55	*549.00
Dallas	2,144.28	3,000.00	*1,445.78	Tama	2,808.35	2,280.55	527.80
Davis	1,913.36	2,235.16	321.80	Taylor	1,548.04	1,249.25	298.79
De Witt	1,302.47	1,310.20	7.73	Union	258.18	1,171.72	*913.04
Delaware	1,727.00	1,705.70	21.30	Van Buren	1,307.45	1,341.29	*33.84
Des Moines	1,800.00	607.00	1,193.00	Wapello	1,741.57	1,456.60	284.97
Dickinson	1,800.00	607.00	1,193.00	Warren	1,632.28	2,638.70	*1,006.42
Dubuque	2,356.53	1,177.30	1,179.23	Washington	1,704.05	1,438.00	266.05
Emmet	870.46	384.50	485.96	Wayne	1,252.27	938.45	313.82
Fayette	2,356.53	1,177.30	1,179.23	Webster	1,213.00	213.00	1,000.00
Floyd	1,308.15	311.30	1,096.85	Winnebago	2,012.00	1,795.54	216.46
Franklin	1,610.50	727.00	883.50	Winnebago	2,012.00	1,795.54	216.46
Frederick	1,075.00	536.00	539.00	Woodbury	2,603.00	495.50	2,107.50
Grundy	1,344.20	200.20	1,144.00	Wright	1,007.74	292.00	715.74
Guthrie	1,914.29	1,236.00	678.29	Total	1,350.00	1,013.70	336.30
Hamilton	1,565.41	867.87	1,117.54				
Hancock	1,275.00	247.25	1,027.75				
Hardin	1,757.85	1,065.00	692.85				
Harrison	1,696.20	1,065.75	630.45				
Henry	1,377.98	523.62	854.36				
Howard	1,251.25	671.80	579.45				
Humboldt	927.00	550.50	376.50				
Ia	1,140.99	65.00	1,075.99				
Iowa	1,408.00	1,062.00	346.00				
Jackson	1,758.00	884.50	873.50				
Jasper	1,046.79	1,097.04	2,049.75				
Jefferson	1,306.51	1,206.51	1,171.77				
Johnson	1,912.02	440.25	1,471.77				
Jones	1,574.04	1,460.70	1,110.91				
Keokuk	2,178.25	2,273.25	*194.99				
Kossuth	2,402.51	230.00	2,172.51				
Linn	1,742.50	800.00	942.50				
Linn	4,114.00	1,041.50	3,072.50				
Litch	1,007.45	291.50	715.95				
Linn	1,349.79	1,333.85	*204.66				
Lyon	1,661.90	1,223.30	438.60				

\* Indicates "Deficiency." Total Deficiency, \$7,581.61.



TABLE NO. 17—BONDED AND OTHER INDEBTEDNESS OF COUNTIES—JANUARY 1, 1918.

Statement of General County Bonds, Bridge Bonds, Court House Bonds, Total Bonded Indebtedness, Outstanding Warrants, Grand Total of Indebtedness Exclusive of Drainage Indebtedness, and Drainage Indebtedness.

## PART I

COUNTIES	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Adair.....				
Adams.....				
Alfalfa.....		\$ 121,000.00		
Appanoose.....	\$ 77,000.00	24,329.52		\$ 80,917.25
Audubon.....	129,000.00			
Benton.....	54,500.00	112,000.00		5,400.00
Black Hawk.....	37,000.00			
Boone.....	25,450.00			
Bremer.....	13,500.00			
Buchanan.....	75,000.00			
Buena Vista.....	447,500.00			
Butler.....		20,000.00		
Calhoun.....	194,000.00		125,000.00	
Carroll.....		125,000.00		
Cass.....	71,000.00			50,000.00
Cedar.....	50,000.00	45,000.00		26,475.00
Cerro Gordo.....	5,000.00	254,000.00		
Cherokee.....		15,000.00		
Chickasaw.....		32,000.00		10,000.00
Clarke.....				
Clay.....	225,000.00			
Clayton.....	79,000.00			
Clinton.....	102,000.00			
Crawford.....		26,000.00		45,000.00
Dallas.....	60,000.00	60,000.00		
Davis.....	54,500.00			20,000.00
Deaatur.....	8,500.00	44,500.00		23,000.00
Delaware.....				15,500.00
Dickinson.....	77,000.00			
Dubuque.....	286,200.00		276,000.00	
Dubuque.....	238,500.00			
Emmet.....	198,000.00			
Fayette.....	140,000.00			
Floyd.....	2,279.37	118,234.14		17,486.49
Franklin.....	95,000.00			306,700.00
Fremont.....		120,000.00		
Greene.....			140,000.00	
Grundy.....	30,000.00			129,750.00
Guthrie.....		149,000.00		
Hamilton.....	31,500.00	76,000.00		79,000.00
Hancock.....				1,300.00
Harbin.....	66,500.00			
Harlow.....		167,857.00	20,000.00	
Henry.....	16,500.00		75,000.00	
Howard.....	29,000.00	17,500.00		17,500.00
Humboldt.....				
Ia.....	20,000.00			
Iowa.....	125,000.00			
Jackson.....	12,000.00	108,000.00		
Jasper.....			6,000.00	
Jefferson.....				128,000.00
Johnson.....	63,500.00	42,000.00		27,000.00
Jones.....				
Kearney.....	67,000.00			
Kearney.....		194,500.00		
Kearney.....	91,000.00	10,000.00		70,000.00
Lee.....				
Linn.....	19,000.00	32,500.00		
Louis.....	147,500.00			
Lyon.....				

TABLE NO. 17—PART I—(Continued)

COUNTIES	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Madison.....	\$ 3,301.62	\$ 41,098.28		
Malaska.....	125,000.00			
Marion.....		65,000.00		\$ 200,000.00
Marshall.....		37,000.00		157,000.00
Mills.....	55,000.00	80,000.00		9,000.00
Mitchell.....				20,000.00
Muscatine.....				228,000.00
Monroe.....	90,000.00			50,000.00
Montgomery.....	70,000.00			
Muscatine.....			\$ 27,000.00	
O'Brien.....		15,000.00	120,000.00	
Oceola.....	73,000.00	27,000.00		
Pack.....	122,000.00			
Palo Alto.....	14,000.00	107,000.00		32,000.00
Plymouth.....	24,500.00			
Pocahontas.....	39,000.00	51,000.00		60,000.00
Polk.....	120,500.00	465,000.00	121,000.00	218,500.00
Pottawattamie.....	118,500.00	225,000.00		60,000.00
Poweshook.....	125,000.00			
Ringgold.....	19,000.00			
Sac.....	128,000.00			
Scott.....				35,000.00
Shelby.....				
Sioux.....				
Story.....	75,000.00			
Tama.....		100,500.00	84,000.00	
Taylor.....		11,000.00	80,000.00	
Union.....				
Van Buren.....	137,000.00			
Wabeno.....	287,500.00	126,500.00		30,000.00
Warren.....	20,000.00			42,500.00
Washington.....	65,000.00			40,000.00
Wayne.....				
Weber.....				
Winnebago.....	50,000.00			
Winnebago.....	227,000.00			30,000.00
Woodbury.....	47,000.00	680,000.00		
Worth.....				
Wright.....	111,500.00			
Total.....	\$ 6,277,802.59	\$ 4,373,895.04	\$ 1,005,900.00	\$ 2,330,721.49

TABLE NO. 17—BONDED AND OTHER INDEBTEDNESS OF COUNTIES—JANUARY 1, 1918.

Statement of General County Bonds, Bridge Bonds, Court House Bonds, Total Bonded Indebtedness, Outstanding Warrants, Grand Total of Indebtedness Exclusive of Drainage Indebtedness, and Drainage Indebtedness.

## PART II

COUNTIES	Total bonded indebtedness	Warrants outstanding	Total indebtedness exclusive of drainage	Drainage indebtedness
Adair.....	.....	.....	.....	.....
Adams.....	.....	.....	.....	.....
Allamore.....	.....	.....	.....	.....
Appanoose.....	.....	.....	.....	.....
Archibald.....	.....	.....	.....	.....
Benton.....	.....	.....	.....	.....
Black Hawk.....	.....	.....	.....	.....
Bone.....	.....	.....	.....	.....
Bremer.....	.....	.....	.....	.....
Buchanan.....	.....	.....	.....	.....
Buena Vista.....	.....	.....	.....	.....
Butler.....	.....	.....	.....	.....
Calhoun.....	.....	.....	.....	.....
Case.....	.....	.....	.....	.....
Cedar.....	.....	.....	.....	.....
Cerro Gordo.....	.....	.....	.....	.....
Cherokee.....	.....	.....	.....	.....
Chickasaw.....	.....	.....	.....	.....
Clarke.....	.....	.....	.....	.....
Clay.....	.....	.....	.....	.....
Clayton.....	.....	.....	.....	.....
Clinton.....	.....	.....	.....	.....
Crawford.....	.....	.....	.....	.....
Dallas.....	.....	.....	.....	.....
Davis.....	.....	.....	.....	.....
Decatur.....	.....	.....	.....	.....
Delaware.....	.....	.....	.....	.....
Des Moines.....	.....	.....	.....	.....
Dickinson.....	.....	.....	.....	.....
Dubuque.....	.....	.....	.....	.....
Emmet.....	.....	.....	.....	.....
Fayette.....	.....	.....	.....	.....
Floyd.....	.....	.....	.....	.....
Franklin.....	.....	.....	.....	.....
Freemont.....	.....	.....	.....	.....
Greene.....	.....	.....	.....	.....
Grundy.....	.....	.....	.....	.....
Guthrie.....	.....	.....	.....	.....
Hamilton.....	.....	.....	.....	.....
Hancock.....	.....	.....	.....	.....
Hardin.....	.....	.....	.....	.....
Harrison.....	.....	.....	.....	.....
Henry.....	.....	.....	.....	.....
Howard.....	.....	.....	.....	.....
Humboldt.....	.....	.....	.....	.....
Ia.....	.....	.....	.....	.....
Iowa.....	.....	.....	.....	.....
Jackson.....	.....	.....	.....	.....
Jasper.....	.....	.....	.....	.....
Jefferson.....	.....	.....	.....	.....
Johnson.....	.....	.....	.....	.....
Jones.....	.....	.....	.....	.....
Keokuk.....	.....	.....	.....	.....
Kossuth.....	.....	.....	.....	.....
Lake.....	.....	.....	.....	.....
Linn.....	.....	.....	.....	.....
Louis.....	.....	.....	.....	.....
Lucas.....	.....	.....	.....	.....
Lyon.....	.....	.....	.....	.....

TABLE NO. 17—PART II—(Continued)

COUNTIES	Total bonded	Warrants outstanding	Total indebtedness exclusive of drainage	Drainage indebtedness
Madison.....	.....	.....	.....	.....
Mahaska.....	.....	.....	.....	.....
Marion.....	.....	.....	.....	.....
Marshall.....	.....	.....	.....	.....
Mills.....	.....	.....	.....	.....
Monroe.....	.....	.....	.....	.....
Montgomery.....	.....	.....	.....	.....
Muscatine.....	.....	.....	.....	.....
O'Brien.....	.....	.....	.....	.....
Oceola.....	.....	.....	.....	.....
Page.....	.....	.....	.....	.....
Palo Alto.....	.....	.....	.....	.....
Plymouth.....	.....	.....	.....	.....
Pocahontas.....	.....	.....	.....	.....
Polk.....	.....	.....	.....	.....
Pottawattamie.....	.....	.....	.....	.....
Poweshiek.....	.....	.....	.....	.....
Rapine.....	.....	.....	.....	.....
Rawlins.....	.....	.....	.....	.....
Scott.....	.....	.....	.....	.....
Shelby.....	.....	.....	.....	.....
Sioux.....	.....	.....	.....	.....
Story.....	.....	.....	.....	.....
Tama.....	.....	.....	.....	.....
Taylor.....	.....	.....	.....	.....
Union.....	.....	.....	.....	.....
Van Buren.....	.....	.....	.....	.....
Wapello.....	.....	.....	.....	.....
Warren.....	.....	.....	.....	.....
Washington.....	.....	.....	.....	.....
Wayne.....	.....	.....	.....	.....
Webster.....	.....	.....	.....	.....
Winnebago.....	.....	.....	.....	.....
Winnebuck.....	.....	.....	.....	.....
Woodbury.....	.....	.....	.....	.....
Worth.....	.....	.....	.....	.....
Wright.....	.....	.....	.....	.....

Total..... \$15,126,081.43 \$ 7,171,088.29 \$22,308,069.62 \$ 6,861,927.39



## TABLE NO. 1—COUNTY TREASURER.

Receipts From All Sources for the Year 1919.

## PART I

COUNTIES	On hand Jan. 1, 1919	From current taxes from 1918 tax list	From delinquent taxes from 1917 and prior years	Penalty, interest and costs	From drainage taxes
Adair.....	\$ 28,868.72	\$ 424,127.64	\$ 1,127.51	\$ 2,916.00	
Adams.....	62,933.48	292,775.05	1,321.93	967.72	\$ 1,560.71
Alfalfa.....	66,967.42	302,941.37	1,127.00	1,561.50	3,586.00
Apache.....	82,806.79	368,359.71	3,199.63	3,197.15	
Audubon.....	81,759.50	329,937.05	1,184.32	1,192.50	
Benton.....	82,276.03	705,304.48	4,761.30	2,244.65	
Black Hawk.....	166,689.42	1,425,395.97	21,006.17	9,861.23	2,855.50
Boone.....	183,050.29	390,744.51	7,045.83	2,565.44	55,719.66
Bremer.....	54,750.73	439,718.56	88.72	702.56	36.34
Buchanan.....	63,136.29	525,849.46	2,445.96	1,263.58	44.25
Buena Vista.....	69,028.51	696,028.51	2,632.56	802.77	126,356.50
Butler.....	76,301.49	547,578.18	2,397.97	949.49	61.62
Calhoun.....	171,394.57	566,414.50	1,359.74	1,754.96	177,366.00
Carroll.....	59,104.06	560,601.40	750.79	111.96	16,836.74
Cass.....	53,059.92	541,218.79	1,196.09	1,655.48	1,967.32
Cedar.....	111,917.68	495,771.80	886.01	882.89	
Cerro Gordo.....	160,371.83	1,065,469.12	3,857.28	4,497.31	241,910.39
Cherokee.....	66,152.86	518,062.60	1,649.49	223.67	1,928.86
Chickasaw.....	78,027.46	306,943.19	2,886.53	1,241.67	
Clarke.....	55,351.14	596,474.43	927.34	173.89	
Clay.....	199,928.39	551,908.78	1,068.08	1,462.83	71,450.37
Clayton.....	160,365.67	562,121.58	728.55	1,063.49	64,241.35
Clinton.....	173,571.59	1,073,611.61	2,468.18	1,126.25	1,567.25
Crawford.....	67,291.70	738,308.89	849.86	1,136.19	1,566.99
Dallas.....	122,003.30	636,112.09	751.88	2,071.78	156,959.99
Davis.....	66,308.56	367,755.69	1,020.08		4,648.32
Decatur.....	55,302.95	414,701.55		2,270.32	
DeKalb.....	97,974.05	406,335.88	2,571.74	1,781.35	55,466.78
Des Moines.....	49,309.62	802,256.49	4,476.69	3,251.67	146,716.61
Dickinson.....	196,336.22	467,576.96	1,219.69	2,720.60	
Dodge.....	206,842.95	855,532.57	30,304.27	18,452.39	3.39
Douglas.....	137,674.04	414,882.59	1,067.84	1,637.49	179,464.34
Emmet.....	87,962.12	717,622.17	1,156.29	2,618.79	
Fayette.....	130,916.23	592,764.09	737.61	1,395.75	11,861.53
Floyd.....	123,394.10	526,510.01	1,884.14	1,452.22	7,902.42
Franklin.....	50,598.51	456,780.47	1,537.51	1,438.46	26,251.54
Fremont.....	107,282.61	525,627.16	1,060.22	1,480.51	412,742.27
Greene.....	62,778.87	464,731.37	1,091.04	5,438.85	2,216.23
Guthrie.....	56,314.08	511,162.56	1,193.29	1,423.00	26,927.64
Hamilton.....	175,497.15	579,071.55	1,445.76	843.30	201,430.96
Hancock.....	74,829.17	446,745.89	1,593.73	1,746.43	233,365.67
Hardin.....	90,674.31	686,095.51	1,467.70	1,623.65	6,283.37
Harrison.....	87,962.12	659,838.48	5,068.16	2,911.19	171,658.79
Henry.....	71,447.17	466,331.28	959.87	1,427.71	41,800.69
Howard.....	77,309.59	319,437.44	1,232.63	1,807.25	11,465.47
Humboldt.....	117,346.36	441,821.75	656.93	1,653.05	108,758.67
Iowa.....	29,626.22	455,118.99	205.59	53.21	984.55
Jackson.....	88,488.69	591,045.72	2,466.46	5,584.57	4,654.79
Jasper.....	156,065.10	451,281.91	561.33	1,067.86	
Jefferson.....	126,651.38	819,096.97	2,689.14	5,452.34	17,803.23
Johnson.....	44,075.78	443,665.16	2,697.95	1,016.48	
Jones.....	75,741.16	804,861.80	1,014.40	1,790.13	
Keokuk.....	55,066.62	550,598.46	1,058.74	1,113.79	
Kossuth.....	249,909.88	787,803.59	4,541.86	1,068.53	68,432.78
Lawrence.....	80,178.80	499,527.14	856.80	1,465.59	3,440.43
Lea.....	980,675.47	1,772,387.07	29,066.96	9,587.55	2,425.59
Lemmon.....	109,671.81	494,759.79	1,746.73	5,754.62	117,536.29
Lewis.....	49,491.78	376,586.45	646.23	1,726.26	
Lyon.....	46,132.00	464,416.27	561.30	765.12	

TABLE NO. 1—PART I—(Continued.)

COUNTIES	On hand Jan. 1, 1919	From current taxes from 1918 tax list	From delinquent taxes from 1917 and prior years	Penalty, interest and costs	From drainage taxes
Madison.....	\$ 52,667.79	\$ 400,529.14	\$ 7,038.62	\$ 4,322.36	\$ 1,436.12
Mahaska.....	92,788.50	763,421.81	2,743.60	2,130.29	12,691.05
Marion.....	165,953.37	657,279.05	161.17	149.87	2,638.43
Marshall.....	39,651.03	884,046.45	1,281.81	2,173.39	8,749.05
Mason.....	54,001.10	301,543.30	886.57	2,899.59	28,709.00
McClure.....	52,076.56	386,943.70	1,746.24	1,316.35	1,704.00
McCook.....	128,144.42	409,713.79	2,862.31	2,566.40	117,454.88
Monroe.....	64,886.16	389,836.61	1,559.15	2,139.17	2,143.25
Montgomery.....	44,049.78	462,673.05	3,776.43	1,479.61	35,749.46
Moore.....	42,151.13	704,961.00	581.91	861.44	15,286.07
Muscatine.....	69,689.27	696,432.00	1,206.65	766.09	2,727.54
Nebraska.....	40,961.10	371,108.99	849.84	1,055.08	31,922.55
Neosho.....	188,142.59	752,814.03	2,925.55	2,700.87	
Page.....	186,861.85	478,141.68	8,814.85	3,044.86	166,242.18
Pawnee.....	87,762.27	604,056.88	6,322.63	5,047.44	
Perkins.....	137,979.64	626,056.79	1,084.12	1,143.31	146,020.90
Polk.....	118,966.39	4,256,579.74	14,633.97	19,574.53	14,711.80
Pottawattamie.....	178,727.02	1,454,198.48	8,186.34	6,306.75	55,180.11
Pottawaskie.....	54,464.42	627,234.22	3,078.73	902.58	
Pringle.....	15,485.23	380,233.83	961.30	229.67	17,980.47
Ramsdale.....	32,437.89	500,076.86	1,943.69	25.45	41,354.96
Reno.....	120,336.60	558,143.55	728.30	4,468.06	
Shelby.....	17,825.55	901,217.66	701.34	3,713.33	19,000.80
Sioux.....	126,055.02	661,764.51	1,088.72	1,201.71	
Story.....	188,514.81	1,062,914.86	4,009.34	2,304.37	110,701.90
Tama.....	54,389.64	1,021,725.96	6,436.75	1,817.25	
Taylor.....	56,398.25	438,000.88	1,516.60		819.13
Union.....	65,236.24	394,965.98	1,865.40	1,565.85	
Van Buren.....	40,774.73	338,124.80	432.40	1,249.02	8,508.76
Wapello.....	190,646.81	832,286.85	12,787.47	3,214.22	
Warren.....	115,925.43	568,015.46	799.44	2,254.92	35,892.65
Washington.....	33,673.61	590,601.14	2,612.22	1,941.90	478.64
Wayne.....	33,581.01	395,061.21	161.23	1,771.70	
Webster.....	1,065,731.09	960,006.38	2,427.47	4,063.80	274,716.81
Winnebago.....	25,026.27	733,777.64	8,306.05	1,448.60	180,620.04
Winnebush.....	46,877.80	467,214.68	1,616.60	1,496.67	
Woodbury.....	21,197.53	2,476,656.45	1,663.69	12,653.71	77,660.18
Worth.....	17,597.15	310,671.78	588.40	403.32	69,160.31
Wright.....	189,747.98	556,006.40	1,508.12	1,415.93	141,156.53

Total.....\$ 80,455,597.57 \$ 64,518,449.81 \$319,409.81 \$235,458.16 \$ 5,966,069.17

TABLE NO. 1—COUNTY TREASURER.

Receipts From All Sources for the Year 1919.

## PART II

## COUNTIES

COUNTIES	City special assessments, paving, sewer, etc.	Automobile tax from state	Interest on bank deposits	Principal of school fund	Interest on school fund
Adair.....	\$ 22,280.00	\$ 879.00	\$ 17,220.00	\$ 2,541.42	
Adams.....	3,629.13	13,368.00	1,471.81	4,065.00	2,541.42
Allamakee.....	3,663.69	20,052.00	2,075.42	7,325.00	2,541.42
Appanoose.....	2,614.49	20,052.00	1,690.57	5,435.00	1,382.00
Audubon.....	20,184.97	13,368.00	2,819.48	1,960.00	1,382.00
Benton.....	19,471.41	22,280.00	2,176.35	250.00	1,835.45
Black Hawk.....	190,751.00	20,052.00	5,379.92	73.00	76.00
Boone.....	4,434.14	12,410.00	1,717.62	6,982.88	668.18
Bremar.....	2,689.77	15,566.00	1,142.75	10,425.00	5,753.62
Buchanan.....	7,650.28	17,824.00	2,375.79		878.00
Buena Vista.....	20,378.36	20,052.00	1,896.50	8,500.00	2,906.00
Butler.....	737.16	17,824.00	1,696.95		1,302.33
Calhoun.....	16,769.82	18,938.00	3,307.27	11,650.00	2,781.38
Carroll.....	27,000.59	17,824.00	1,315.18		733.59
Cass.....	20,271.03	17,824.00	1,823.66	8,600.00	3,229.45
Cedar.....	568.39	20,052.00	2,507.70		1,477.44
Cerro Gordo.....	185,498.57	20,052.00	3,821.74	700.00	1,302.37
Cherokee.....	28,232.34	17,824.00	1,690.25	4,500.00	3,000.00
Chickasaw.....	4,553.87	13,368.00	915.21	900.00	1,728.31
Clarke.....	13,368.00		960.39	3,985.66	3,723.37
Clay.....	39,798.45	17,824.00	2,653.79	19,124.44	4,943.99
Clayton.....	4,161.75	24,568.00	4,659.57	1,900.00	1,982.39
Clinton.....	35,470.41	22,280.00	4,484.72		982.56
Crawford.....	8,913.13	23,294.00	2,115.45	1,025.00	2,587.97
Dallas.....	38,679.70	17,824.00	3,822.45	5,750.00	2,824.80
Davis.....	13,119.73	23,229.80	1,908.06	2,437.32	2,513.64
Decorah.....	15,715.15	17,824.00	1,227.20	14,630.95	8,002.27
Delaware.....	15,715.15	17,824.00	1,227.20	2,300.00	1,570.17
Des Moines.....	42,062.54	15,566.00	3,444.98	4,850.00	3,988.21
Dickinson.....		12,000.00	3,195.61		
Dubuque.....		17,730.00	2,955.63		
Emmet.....	5,504.16	13,368.00	5,314.28	13,850.00	3,468.53
Payette.....	27,924.29	22,280.00	1,646.05	9,608.53	3,609.47
Floyd.....	7,711.37	14,482.00	2,986.30	5,000.00	1,257.59
Franklin.....		20,052.00	2,417.02	6,000.00	1,718.22
Fremon.....	10,228.40	14,482.00	1,820.26	9,250.00	4,729.80
Greene.....	48,566.41	17,824.00	3,691.90	10,290.65	1,928.31
Grundy.....	23,528.26	15,566.00	2,392.12	5,624.55	1,410.82
Guthrie.....	36,885.53	18,938.00	1,515.69	4,322.00	2,413.01
Hamilton.....	39,241.03	18,938.00	2,957.47	8,300.00	2,773.34
Hancock.....	19,143.26	17,824.00	2,863.82	9,959.94	7,765.22
Hardin.....	45,386.16	18,938.00	2,469.78	4,750.00	2,309.79
Harrison.....	18,730.92	22,280.00	2,908.57	20,610.00	3,303.75
Henry.....	7,854.61	15,566.00	2,279.53	6,700.00	684.47
Howard.....		13,368.00	724.23	17,488.00	2,690.33
Humboldt.....		15,566.00	3,296.66	2,300.00	1,607.18
Iowa.....		13,368.00	1,839.83	10,900.00	1,687.72
Jackson.....	12,592.00	20,052.00	2,307.97	11,900.00	4,544.95
Jasper.....	1,511.58	20,052.00	2,260.71	2,900.00	2,015.75
Jeferson.....	18,136.44	21,160.00	4,387.84	20,770.00	4,218.37
Johnson.....	17,722.25	13,368.00	1,331.59	1,300.00	1,677.07
Jones.....	18,983.20	23,294.10	2,734.37	4,988.50	2,129.78
Kossuth.....	4,682.04	18,938.00	1,724.32	1,100.00	1,609.89
Kossuth.....	1,436.57	18,938.00	2,788.09	800.00	286.67
Lee.....	27,559.69	22,052.00	8,737.21	13,687.69	5,707.10
Lincoln.....	40,580.26	18,938.00	2,357.32		296.91
Louis.....	181,908.14	22,280.00	6,655.15		4,606.30
Luna.....	12,176.43	12,368.00	2,656.19	1,150.00	1,880.73
Luna.....	15,835.69	13,368.00	1,456.01	1,825.00	2,066.04
Lyon.....		20,052.00	1,738.45	19,700.00	4,771.25

TABLE NO. 1—PART II—(Continued)

COUNTIES	City special assessments, paving, sewer, etc.	Automobile tax from state	Interest on bank deposits	Principal of school fund	Interest on school fund
Madison.....	\$ 2,949.53	\$ 17,824.00	\$ 1,380.15	\$ 14,976.00	\$ 3,490.79
Mahaska.....	12,655.91	11,166.00	2,221.10	2,300.00	2,122.90
Marion.....	10,331.35	29,987.34	591.07	11,070.00	6,280.71
Marshall.....	54,491.34	21,166.00	1,978.01	5,630.00	1,703.83
Mills.....	57,231.22	14,482.00		11,220.00	5,081.29
Missile.....	343.58	17,824.00	1,344.85	600.00	464.68
Monona.....	9,153.21	21,166.00	2,839.86	3,358.75	2,320.18
Monroe.....		13,368.00	1,375.32	4,500.00	4,337.43
Montgomery.....	6,811.01	13,368.00	1,676.10	6,400.00	2,217.22
Muscatine.....	41,168.75	16,710.00	1,510.49		
O'Brien.....	33,492.10	18,938.00	2,844.96	19,500.00	5,342.52
Oswego.....	214.76	13,368.00	2,768.67	11,772.00	5,492.58
Pack.....	46,557.62	17,824.00	2,847.64	12,800.00	4,258.14
Palo Alto.....	22,618.41	17,824.00	5,956.89	5,700.00	2,751.51
Plymouth.....	15,850.45	26,736.00	3,396.48	17,700.00	7,141.00
Pocahontas.....	21,166.00	21,166.00	2,880.95	25,843.00	7,655.40
Polk.....	756,196.86	22,000.00			
Pottawattamie.....	49,087.71	21,167.00	6,300.19	7,540.00	4,068.93
Power.....	14,557.35	17,824.00	682.14	2,700.00	2,800.54
Ringgold.....	11,421.99	20,652.00	1,180.68	26,221.75	8,747.66
Sac.....		16,654.37	1,616.62	4,557.54	1,466.22
Sac.....		17,824.00	3,768.19		5,850.54
Scott.....	5,110.79	17,824.00	2,655.17	3,305.00	1,220.68
Shady.....		25,622.00	4,087.42	14,150.00	5,729.96
Shelby.....	89,679.25	29,256.50	4,554.10	6,800.00	1,938.97
Sioux.....	18,016.63	23,394.00	2,394.65	12,700.00	2,546.73
Sioux.....	59.89	18,938.00	2,113.08	10,785.85	3,972.22
Union.....	26,399.93	15,566.00		5,700.00	2,860.30
Van Buren.....	1,553.91	15,566.00	1,350.65	4,250.00	2,009.20
Wapello.....	69,657.70	15,566.00	2,768.52	8,325.00	3,235.19
Warren.....	14,528.41	18,938.00	2,875.65	8,700.00	1,787.44
Washington.....	16,710.00	1,902.10	20,650.00	7,257.89	
Wayne.....	11,843.14	17,824.00	369.41	15,010.00	7,851.55
Webster.....	75,845.89	26,736.00	6,329.28	2,770.00	3,196.87
Winnebago.....	15,758.51	13,368.00	1,084.21	25,700.00	11,559.11
Winnebago.....	22,280.00	1,757.79	7,900.00		1,805.56
Woodbury.....	176,984.28	26,736.00	13,545.05	11,900.00	5,600.53
Worth.....	482.27	14,482.00	865.82	2,900.00	2,418.29
Wright.....	27,538.45	20,052.00	4,348.20	8,500.00	2,674.99

Total.....\$3,175,647.60 \$1,500,416.86 \$280,065.43 \$716,555.23 \$ 288,088.54



TABLE NO. 1—COUNTY TREASURER.

Receipts From All Sources for the Year 1919.

## PART III

COUNTIES	Teachers' exam- ination and institute fees	State appropria- tion for teach- ers' institute	County appropria- tion for teach- ers' institute	Automobile license	From sale of bonds includ- ing interest
Adair.....	\$ 102.00	\$ 50.00	\$ 37,192.05	\$ 25,732.44	
Adams.....	72.50	50.00	150.00	*	
Altamake.....	104.50	50.00	150.00	*	25,127.91
Annapoos.....	233.47	50.00	200.00	*	79,000.00
Audubon.....	66.00				
Benton.....	113.00	50.00	37,078.80	25,129.30	
Black Hawk.....	129.50	50.00	96,487.84	*	
Boone.....	67.00	50.00	21,477.40	63,364.65	
Bremser.....	88.00	50.00	30,500.00	*	
Buchanan.....	117.00	50.00	25,000.00	25,000.00	
Bureau Vista.....	60.00	50.00	150.00		
Butler.....	104.00	50.00	26,518.10	27,866.82	
Calhoun.....	83.00	50.00	31,279.60	*	
Carroll.....	94.50	50.00	150.00	28,736.25	
Cass.....	169.00	50.00	150.00	*	26,132.36
Cedar.....	75.00	100.00	150.00		
Cerro Gordo.....	136.50	50.00	150.00	63,378.97	250,217.20
Cherokee.....	51.00	50.00	150.00	54,424.40	25,735.90
Chickasaw.....	22.00	50.00		22,195.79	*
Clarke.....	85.50	50.00	150.00	*	63,422.80
Clay.....	73.00	100.00	150.00	*	
Clayton.....	114.00	50.00	150.00		
Clinton.....	136.50	50.00		32,757.07	101,307.50
Crawford.....	104.00	100.00			31,430.00
Dallas.....	108.50	50.00	200.00	41,006.80	
Davis.....	119.00	50.00	175.00		
Decatur.....	111.60	100.00		25,597.65	17,284.60
Des Moines.....	22.50	50.00	270.50	*	
Dickinson.....	56.00	50.00		182,161.77	
Dubuque.....	277.00	50.00	200.00	245,000.00	41,717.54
Emmet.....	52.50	50.00		*	30,969.42
Fayette.....	113.00	50.00	150.00		
Floyd.....	127.00		42,593.00	43,384.91	
Franklin.....	130.50		150.00	*	200,994.77
Frederick.....	94.50	50.00	150.00	*	65,382.19
Greene.....	105.00	50.00	41,535.65	60,255.17	
Guthrie.....	61.50	100.00	150.00	45,555.99	
Hamilton.....	126.50			54,782.50	170,558.80
Hancock.....	49.00	50.00		37,516.41	166,006.60
Hardin.....	136.50	50.00	150.00	36,147.70	65,012.50
Harrison.....	703.00	93,784.80		33,577.60	1,200.00
Henry.....	48.00	50.00		*	18,178.00
Hewitt.....	60.50		150.00	*	80,135.00
Humboldt.....	154.00		150.00		
Iowa.....	60.00	50.00		48,507.40	87,001.54
Jackson.....	87.50			49,629.72	
Jackson.....	131.50	50.00	150.00		
Jefferson.....	130.00	50.00		66,815.84	62,388.93
Johnson.....	145.50	50.00	150.00		
Jones.....	135.00	50.00		54,597.70	60.53
Kearney.....	180.00	100.00	600.00	49,304.45	56,108.17
Kennett.....	104.00		150.00	60,811.60	100.00
Knox.....	70.10			51,127.85	40,000.75
Lincoln.....	86.25	50.00		700.00	35,000.00
Linn.....	60.50	50.00	150.00	56,695.90	90,000.00
Louis.....	107.00	50.00		24,755.00	
Lyon.....	134.50				

TABLE NO. 1—PART III—(Continued)

## COUNTIES

	Teachers' exam- ination and institute fees	State appropria- tion for teach- ers' institute	County appropria- tion for teach- ers' institute	Automobile license	From sale of bonds includ- ing interest
Madison.....	\$ 100.75	\$ 50.00	\$ 150.00	*	\$ 20,000.00
Manassas.....	109.00	50.00	150.00	\$ 60,327.75	44,000.00
Marion.....	182.50	50.00	150.00	*	
Marshall.....	105.50	50.00		*	154,948.80
Mason.....	71.50	50.00		*	133,163.50
May.....	111.50		150.00	32,748.70	
McDonald.....	126.00		150.00		65,417.73
McIntosh.....	107.50	50.00		23,570.80	41,308.83
Meigs.....	93.00	100.00		48,865.60	86,476.38
Monroe.....	204.50			50,302.67	
Montgomery.....	85.00	50.00	150.00	*	35,007.12
Morgan.....	84.00	50.00	150.00	*	243,660.62
Myers.....	105.50	50.00		*	35,331.66
Nash.....	86.00	100.00	150.00	*	178,497.58
Nelson.....	133.50	150.00		75,037.40	
Nemaha.....	75.50	50.00		46,400.00	77,579.48
Nevada.....	204.00	50.00		*	444,733.67
Nichols.....	211.50	50.00	200.00	50,458.30	235,244.08
Norman.....	78.50	100.00		24,588.35	134,337.36
Nowata.....	149.57			*	96,283.00
Okfuskee.....	124.00	50.00	150.00	*	
Osage.....	108.50	50.00	200.00	*	
Ottawa.....	75.00	50.00	300.00	16,931.90	
Osborne.....	145.00		150.00	*	
Ottawa.....	107.00	50.00	150.00	*	31,755.55
Osage.....	103.00	50.00	150.00	*	77,575.25
Osage.....	145.00	50.00	150.00	*	
Osage.....	220.75	50.00	150.00	26,332.05	
Osage.....	74.50	100.00		*	117,000.41
Osage.....	159.00			36,548.52	115,947.33
Osage.....	114.50	50.00		36,921.15	
Osage.....	81.00	50.00	150.00	*	20,000.00
Osage.....	118.50	100.00			
Osage.....	118.00		500.00	51,468.41	195,500.84
Osage.....	82.50	50.00		18,135.40	101,709.73
Osage.....	165.00			20,974.00	
Osage.....	304.00			*	
Osage.....	46.00	50.00	150.00	*	77,375.58
Osage.....	143.50	50.00	150.00	*	354,750.34

Total.....

\$ 11,644.29 \$ 98,120.30 \$ 8,720.50 \$1,913,682.50 \$ 6,174,064.37

TABLE NO. 1—COUNTY TREASURER.

Receipts From All Sources for the Year 1919.

## PART IV

COUNTIES	Fines and forfeitures	Trust fund including use from clerk of courts	Trust funds including unclaimed fees from other sources	For care of institutions in state	For care of patients in county institutions
Adair	\$ 601.00	\$ 604.29		\$ 761.47	\$ 182.38
Adams	329.00			1,254.25	
Allamore	419.00	715.12	\$ 66.11	221.96	261.00
Appanose	2,138.45	3,913.42		244.49	
Audubon	391.00	102.80		2,498.07	
Benton	183.75			2,394.71	
Black Hawk	4,410.75	849.77	1,534.33	1,254.50	4,556.79
Boone	1,752.00			1,652.28	
Bremer	577.00	162.65		2,484.50	30.35
Buchanan	1,179.00	1,567.65		1,587.51	686.17
Buena Vista	794.25	325.50		3,504.54	
Butler	627.50	318.79		251.23	486.90
Calhoun	215.00	290.35	236.11	2,659.07	15.90
Carroll	1,507.50	896.35		3,600.13	
Cass	1,445.00	1,410.40		2,959.41	
Cedar	846.00	5.25		2,521.05	1,053.11
Cerro Gordo	2,542.10			1,273.15	240.61
Cherokee	431.90			2,549.32	
Chickasaw	641.20	35.65		1,758.99	411.54
Clarke	500.00	646.31		2,507.88	
Clay	2,068.00		294.00	1,429.36	
Clayton	571.00			1,111.27	
Clinton	2,629.72	468.02		7,412.75	290.25
Crawford	869.10			732.49	600.00
Cumby	766.00	1,395.10		7,498.25	1,054.45
Decatur	4,148.58	21.20		1,346.60	35.00
DeKalb	711.51	75.65	32,515.79	362.50	10.00
Des Moines	2,394.40	128.00		7,498.25	1,054.45
Dickinson	1,840.00	10.00		4,212.84	688.58
Dubuque	3,622.00	32.75	1,114.76	720.83	1,547.55
Emmet	318.80	35.70		328.84	
Fayette	3,643.25	11.75		2,739.36	1,654.33
Floyd	5,504.70	435.45		623.10	
Franklin	1,004.00	10.10		412.13	
Fremont	2,255.40	207.05		2,812.45	40.00
Greene	1,110.00	223.39		2,987.55	126.06
Grundy	1,173.00			2,430.95	
Guthrie	2,653.80			1,292.69	
Hamilton	492.50			1,071.71	
Hancock	1,159.50	10.25		2,968.50	
Hardin	475.85	138.61		1,715.47	136.50
Harrison	2,543.85			2,176.63	
Henry	459.85		509.50	381.46	
Howard	218.00	596.86		1,797.07	
Humboldt	3,805.00	50.65		1,501.75	
Iowa	1,190.00			1,457.07	71.00
Jackson	1,866.50			1,571.97	144.00
Jackson	675.00			6,447.79	96.00
Jessie	1,040.00			7,756.14	17,551.14
Johnson	1,609.50	104.64	437.75	6,004.76	2,007.90
Jones		81.50		2,720.80	506.00
Kearney	501.30	1,500.27		1,496.55	
Knox	1,548.00	705.50		2,516.47	800.00
Kossuth	701.00	403.14		2,806.58	1,107.71
Lake	1,091.85			12,570.59	2,543.80
Linn	6,011.33	1,066.19		9,412.19	100.00
Louis	1,016.50	19.44		1,580.15	
Lyon	1,695.45	141.11			
	2,759.68				

TABLE NO. 1—PART IV—(Continued)

COUNTIES	Fines and forfeitures	Trust fund including unclaimed fees from clerk of courts	Trust funds including unclaimed fees from other sources	For care of patients in county institutions	For care of patients in county institutions
Madison	\$ 431.00	\$ 250.58	\$ 280.88	\$ 880.85	
Mahaska	218.00	611.25	11,804.79	2,394.70	\$ 386.80
Marietta	1,236.19	717.59		2,250.30	
Marion	2,170.61	108.17	.60	1,286.98	3,679.90
Marshall	4,008.50		56.05	2,177.17	
Mason	563.00			5,628.65	
Mechan	1,114.50	211.35		507.61	
Medina	2,795.35	118.66		354.17	10.41
Menard	1,715.00	106.26		8,778.17	144.00
Montgomery	1,705.00			3,560.65	1,756.35
Morgan	204.90	26.05	1.00	1,810.43	180.00
Muscatine	552.00			153.00	
Myers	8,611.10			3,425.40	
Nash	197.00			1,574.45	
Nazareth	1,805.03		197.75	2,209.38	
Nemaha	379.70			620.59	
Nevada	7,559.65	3,764.68		7,219.02	1,880.76
Nickajack	19,304.75	1,837.87		2,282.33	240.00
Nodaway	525.49	90.79		2,449.16	
Nowata	783.40	551.34	14,681.60	1,473.71	
Osage	185.00	20.48		2,100.01	
Ottawa	7,160.85	290.34		8,051.41	31,364.13
Osborne	931.00			6,741.37	
Ottawa	732.50			2,912.45	
Page		73.65		1,576.59	
Pack	7,375.00	384.91	1,516.00	3,759.57	2,350.68
Pawnee	1,376.20	901.80		473.70	370.55
Pawnee	910.65	1,588.45		2,440.59	163.75
Pawnee	11,481.65	405.76		596.42	36.50
Pawnee	1,873.58			1,873.58	2,407.24
Pawnee	534.00	52.00		2,302.63	77.00
Pawnee	178.00			1,606.16	1,280.39
Pawnee	519.65	456.92		519.68	
Pawnee	9,880.50	141.14		605.75	103.00
Pawnee	1,749.00	635.73		303.88	98.71
Pawnee	15,366.25			6,679.43	125.00
Pawnee	1,175.00			8,102.75	
Pawnee	325.28			1,665.70	1,665.70
Pawnee				1,540.97	
Total	\$10,500.54	\$ 34,906.81	\$ 65,355.76	\$244,498.65	\$ 85,411.19



TABLE NO. 1—PART V—(Continued)

TABLE NO. 1—COUNTY TREASURER.

Receipts From All Sources for the Year 1919.

## PART V

COUNTIES	From sale of produce from county home	From sale of bridge material	Fees from coun- ty auditor	Fees from coun- ty treasurer	Fees from coun- ty recorder
Adair.....	\$ 3,027.19	\$ 1,211.92	\$ 154.25	\$ 32.00	\$ 1,277.22
Adams.....	3,220.75	275.96	110.40		87.50
Allamakee.....	5,746.14	62.87	218.40		307.40
Appanoose.....	2,424.11		296.11	3.75	2,084.48
Ashtabula.....	4,658.09	182	147.70		1,000.25
Benton.....	3,916.96	75.35	180.80		1,565.75
Black Hawk.....	1,982.20	828.85	124.95	6,007.65	10,227.00
Bloom.....	837.50	74.18	137.50		849.30
Bremr.....	5,490.72	509.21	148.30		819.80
Buchanan.....	7,484.23	458.48	358.40	117.66	1,384.25
Buena Vista.....	5,027.93	324.75	235.45	25.30	2,346.75
Butler.....	9,466.43	182.25	188.65		9,485.13
Calhoun.....	2,366.17		185.30	40.84	1,129.55
Carroll.....	1,351.13	1,385.87	280.67	3.25	1,018.96
Cass.....	2,390.51	102.00	292.00	8.50	1,280.19
Cedar.....	8,388.55	687.70	181.65		1,171.30
Cerro Gordo.....	12,921.18	2,318.52	447.00	125.40	1,280.19
Cherokee.....	5,220.09	578.88	200.35	9.20	1,356.10
Chickasaw.....	3,079.16	292.39	148.75		1,262.96
Clarke.....	2,968.76	55.50	226.99	12.75	1,379.30
Clay.....	1,820.67	223.49	256.50	97.38	1,613.91
Clayton.....	8,012.39	680.00	252.40		607.25
Clinton.....	10,203.10	224.15	811.46	124.39	2,421.30
Crawford.....	1,467.61	432.31	240.25	10.50	2,256.75
Dallas.....	5,114.10	623.79	338.25		2,022.65
Davis.....	1,821.28	216.40	147.60		1,046.80
Decatur.....	4,122.28	584.60	373.85	63.00	2,455.50
Delaware.....	3,243.50	201.99	196.45	1,420.85	2,150.87
Des Moines.....	4,272.81	381.50	382.50	38.80	1,317.75
Dickinson.....	4,149.80	55.78	107.75		1,438.70
Dubuque.....	5,224.14	248.64	273.70	22.19	2,027.40
Emmet.....	4,917.07	6.00	328.12	25.28	2,054.90
Fayette.....	8,367.33	701.49	384.10	9.80	2,328.00
Floyd.....	4,833.82	453.53	216.75		1,444.45
Franklin.....	7,149.14	90.50	247.30	2.60	2,448.50
Freemont.....	2,740.48	1,407.52	295.50	11.80	1,013.65
Greene.....	5,812.27	238.20	224.00		1,273.09
Grundy.....	5,415.28	712.44	67.85	8.35	1,068.25
Guthrie.....	4,715.05	209.04	422.50	55.80	1,317.75
Hamilton.....	2,165.72	645.24	199.00	38.50	1,341.90
Hancock.....	6,035.68		136.75		1,286.10
Hardin.....	2,460.44	254.22	371.50		2,266.90
Harrison.....	3,220.77	686.28	236.50		2,309.75
Henry.....	4,218.31	2,115.36	194.25		1,254.15
Howard.....	977.01	2,077.32	166.90		1,341.90
Humboldt.....	200.55	520.04	294.75		1,186.40
Ia.....	50.00	164.30	138.25	22.40	1,018.90
Iowa.....	12,435.58	1,341.92	154.25	15.65	1,540.90
Jackson.....	10,234.69	140.28	157.60	31.15	966.60
Jasper.....	7,188.90	4,154.79	316.75		2,996.40
Jefferson.....	6,710.62	69.19	135.60		1,784.40
Johnson.....	4,437.61	786.12	221.00	19.80	1,170.30
Jones.....	4,768.02	206.16	167.70	13.65	1,170.30
Knox.....	4,286.55	44.32	277.45		1,269.50
Kossuth.....	5,286.37	2,738.75	329.15		1,840.70
Lee.....	2,009.66	6,392.85	682.54	259.93	6,178.35
Linn.....	8,648.05	98.17	1,165.90	90.40	1,066.80
Louis.....	12,608.41	443.68	181.22	25.10	1,890.95
Lowe.....	7,654.18		224.30	32.50	1,258.40
Lyon.....	667.70		137.78		

## COUNTIES

	From sale of county home	From sale of bridge material	Fees from coun- ty auditor	Fees from coun- ty treasurer	Fees from coun- ty recorder
Madison.....	\$ 3,410.37	\$ 607.77	\$ 195.86	\$ 22.25	\$ 1,320.25
Malaka.....	4,917.31	658.62	312.29	11.50	2,547.43
Manly.....	4,996.52	155.01	261.75		1,946.10
Marion.....	13,846.79	66.70	439.80	.50	2,566.10
Marshall.....	4,927.33	249.52	195.00		1,318.60
May.....	2,947.99	666.02	175.00	6.00	953.60
McCall.....	7,867.54	3,081.81	280.75	32.40	2,248.10
Monroe.....	2,703.78	0.00	297.45	28.22	1,240.65
Muskegon.....	3,043.61	918.16	204.75	7.19	1,582.00
Neenah.....	2,425.15	321.30	70.70		2,188.10
Neshota.....	280.31	276.00	9.55		2,147.00
Norfolk.....	221.75	135.75	96.19		329.95
Osceola.....	2,710.22	228.65			2,699.75
Page.....	1,859.21	475.45	169.25	94.35	1,470.70
Palo Alto.....	5,496.52	7,579.93	296.25		2,124.35
Pemont.....	7,169.44	619.13	151.15	63.20	1,414.70
Perry.....	1,445.32	30.77	1,829.25	141.25	15,079.29
Pike.....	7,060.96	2,919.26	916.97		10,284.75
Pittsburg.....	2,625.33	1,395.65	279.75		1,029.80
Potter.....	2,514.25	370.11	221.90		1,962.85
Rapids.....	2,929.57	962.49	196.75	25.45	1,842.50
Sac.....	5,231.65	1,091.75	653.25	.25	5,578.08
Scott.....	1,147.27	612.97	1,688.70	14.85	1,308.05
Shells.....	2,528.55	1,444.35			1,313.45
Sioux.....	11,630.81	152.12	384.15		2,404.10
Story.....	6,374.32	4,807.87	965.50		1,303.95
Tama.....	5,811.71	169.94	213.91	.25	1,880.00
Taylor.....	2,360.50	169.57	322.65	58.10	1,953.00
Tennant.....	10,826.36	247.95	200.30	12.30	1,188.37
Tipton.....	5,414.05	16.65	522.25	65.85	2,192.05
Wapello.....	2,477.18	149.84	419.65		1,781.00
Warren.....	779.31	648.18	255.19		2,459.55
Washington.....	5,187.29	258.65			1,456.25
Wayne.....	10,387.29	2,219.17	903.47	80.11	2,766.75
Webster.....	1,451.02	352.53	158.15		1,509.20
Winnebago.....	4,728.09	247.75	273.50		1,068.20
Winthrop.....	1,191.96	198.45	133.15		1,049.95
Wright.....	2,438.00	200.00	254.77	88.57	1,345.00

Total.....\$ 401,296.42 \$ 90,196.48 \$ 11,196.25 \$ 10,131.87 \$ 300,879.80

TABLE NO. 1—COUNTY TREASURER.

Receipts From All Sources for the Year 1919.

## PART VI

COUNTIES	Fees from the clerk of the district court	Sheriff's fees and fees from other officers	Miscellaneous receipts not included in above classification	Transfer from other funds	Total receipts
Adair	\$ 1,470.57	\$ 42.60	\$ 1,707.30	\$ 25,244.99	\$ 69,475.46
Adair	1,706.59	83.11	1,922.04	29,667.37	33,479.07
Allamore	660.75	225.20	31,079.00	32,070.29	66,035.24
Appanoose	3,186.41	412.25	1,654.11	27,850.00	33,042.77
Ashtabula	977.59	108.44	25,716.48	11,254.81	37,057.32
Benton	3,935.80	175.35	1,084.37	31,449.00	36,544.52
Black Hawk	1,915.78	19,764.03	6,021.56	196,947.77	223,654.14
Boone	1,781.00	13.85	1,767.89	5,948.82	9,509.56
Bremer	1,622.30	749.50	2,008.43	32,068.02	36,448.25
Buchanan	1,170.67	148.25	1,800.00	31,756.52	34,875.44
Buena Vista	1,803.35	54.35	1,138.55	27,580.32	30,576.57
Calhoun	2,305.12	341.20	17,924.42	36,537.72	56,798.46
Carroll	1,570.85	551.09	809.55	62,833.44	65,764.93
Cass	2,782.48	324.59	56,894.92	18,005.88	77,993.87
Cedar	2,269.68	197.20	93.58	46,862.57	49,323.03
Cerro Gordo	3,035.85	27,703.54	45,082.88	58,176.42	133,998.71
Cherokee	2,660.47	6,943.19	6,181.99	117,734.00	133,525.65
Chickasaw	932.00	494.36	4,062.05	2,554.36	4,942.77
Clarke	2,704.99	347.24	540.54	14,901.04	18,593.81
Clay	1,791.10	743.92	113,300.68	22,873.00	136,708.70
Clayton	1,567.55	80.87	48,501.25	80,088.25	129,237.92
Clinton	4,250.55	562.77	666.79	1,064,188.00	1,070,668.11
Crawford	1,600.31	291.42	3,513.67	56,508.52	61,923.92
Dallas	3,230.52	476.71	111,839.77	59,860.90	175,408.90
David	1,197.55	1,113.08	1,113.08	60,607.57	63,831.28
DeWitt	2,296.30	531.41	415.87	39,061.81	42,305.39
Delaware	717.08		766.79	11,613.50	12,097.37
Des Moines	4,174.77	15,338.85	2,869.81	39,657.23	62,040.66
Dickinson	1,789.37	106.96	39,504.50	39,487.78	79,784.61
Dubuque	6,834.62	461.05	21,006.85	21,181.21	32,483.73
Emmet	298.55	282.55	1,695.41	39,656.73	41,633.24
Fayette	3,824.13	78.05	2,716.22	44,380.28	50,998.68
Floyd	2,581.92	367.18	6,204.80	53,143.30	61,297.20
Franklin	1,917.15	112.40	3,612.29	81,068.54	86,708.38
Fremont	2,146.32	251.39	6,555.31	65,647.56	74,599.58
Greene	2,008.79		10,426.23	12,679.11	15,114.13
Grundy	922.30	166.57	4,556.64	35,251.94	40,897.45
Guthrie	2,845.99	2.56	31,849.06	7,148.00	41,845.61
Hamilton	2,182.05	81.43	9,290.60	24,781.17	36,335.25
Hancock	1,417.53	94.80	4,473.37	39,973.59	45,965.29
Hardin	3,156.00	1,686.49	31,914.02	61,112.46	96,869.97
Harrison	2,707.04	9,114.14	8,806.86	32,390.69	52,018.73
Henry	1,114.88	442.52	419.20	35,623.96	37,500.56
Howard	1,343.25	521.93	18,678.28	36,188.64	56,732.10
Humboldt	2,835.81		44.65	90,807.25	93,647.71
Iowa	1,244.47		378.93	8,244.58	9,867.98
Jackson	3,756.77	117.50	986.98	35,907.00	40,761.25
Jackson	2,391.28	3.60	8,849.73	1,500.00	12,744.61
Jasper	2,837.90	128.00	3,513.70	50,372.56	56,850.16
Jefferson	2,833.46	106.98	34,674.38	15,645.60	53,256.42
Johnson	3,696.18		7,646.74	24,894.58	36,237.50
Jones	625.82		1,033.06	33,382.33	34,441.21
Keeok	3,470.69		861.33	45,875.84	50,207.86
Kossuth	2,705.69	1,222.71	3,968.59	66,114.75	73,011.74
Lee	2,785.77		5,513.24	46,415.96	54,714.97
Linn	14,798.96	1,672.22	148,009.31	222,603.30	406,083.80
Louis	1,718.44	60.90	6,763.77	37,217.71	44,759.82
Lucas	1,781.54	300.74	2,644.55	33,482.57	37,211.36
Lyon	1,170.47		2,418.71	34,474.18	38,063.36

## COUNTIES

TABLE NO. 1—PART VI—(Continued)

COUNTIES	Fees from the district court	Sheriff's fees and fees from other officers	Miscellaneous receipts not included in above classification	Transfer from other funds	Total receipts
Madison	\$ 1,871.79	\$ 150.10	\$ 8,002.36	\$ 48,234.98	\$ 59,259.14
Mahaska	3,542.80		1,958.83	35,232.95	40,734.58
Marietta	4,135.68	4,456.35	15,309.86	22,971.20	46,873.09
Martin	4,648.88	18.35	87,302.07	61,996.12	1,53,246.42
McCall	1,867.08		36,761.14	25,001.05	43,529.27
McDonald	1,031.44	312.67	6,168.00	31,728.96	38,240.07
Meeker	2,196.62	47.50	1,906.19	41,435.14	45,585.45
Monroe	1,964.27	289.08	1,252.53	18,751.31	22,057.19
Montgomery	2,280.41	39.05	106.40	38,334.56	40,756.42
Morgan	4,800.81	677.20	4,580.99	46,488.30	56,557.31
Muscatine	1,140.62	1,130.62	20,827.58	56,540.55	79,549.37
Myers	2,711.84		64,778.65	15,438.55	83,929.04
Nemaha	1,225.63		2,716.15	25,679.04	29,620.82
Page	1,433.40	28,558.05	5,817.21	32,216.44	68,025.10
Palo Alto	1,438.79	292.24	7,644.57	70,232.52	79,588.12
Pawnee	784.78	65.35	4,152.61	22,815.48	27,818.22
Perkins	21,715.37	5,311.86	13,877.66	201,642.67	242,546.56
Pike	2,009.14	3,398.61	3,902.82	29,040.59	38,351.16
Pottawattamie	6,100.50	335.01	2,079.60	55,071.06	63,586.17
Polk	1,405.90	446.81	8,178.31	679,667.20	689,698.22
Ringgold	2,575.70	110.15	2,448.68	7,323.00	12,457.53
Ross	9,828.12	2,312.67	10,309.57	125,700.21	158,148.57
Salt Lake	2,097.05	1,454.92	98.00	39,111.49	43,661.46
Schubert	1,737.54	104.48	577.08		2,419.10
Shellsburg	4,113.24	976.44	6,100.93	12,670.80	23,861.41
Shoemaker	3,342.15	577.74	2,158.36	35,690.68	41,768.93
Story	1,083.17	31.50	16,910.24	32,005.85	50,020.76
Taylor	2,661.76	29.70	2,543.13	38,857.33	44,092.82
Tioga	1,701.29	602.41	766.48	29,162.37	32,232.55
Van Buren	3,436.15	885.65	5,883.35	56,478.91	65,684.06
Wapello	2,908.50	298.20	16,184.05	46,705.71	65,096.46
Warren	2,855.70	272.63	33,340.79	19,661.20	56,130.32
Washington	1,500.50	192.68	273.09	19,296.05	21,166.32
Wayne	7,375.80	598.21	6,647.63	69,193.63	84,717.27
Webster	1,347.19	174.56	10,714.88	35,107.16	48,349.79
Woodbury	1,207.08		2,472.05	47,967.06	51,646.19
Woodworth	20,728.92	154,673.03	58,880.28	3,332,304.30	3,648,686.53
Worth	644.65	404.85	32,640.70	53,674.13	87,364.33
Wright	7,888.58	342.50	46,678.49	47,012.97	1,02,920.54

Total. \$281,917.59 \$186,983.24 \$1,581,771.28 \$4,361,381.86 \$107,077,780.76



TABLE NO. 2—COUNTY TREASURER.

Disbursements for All Purposes for the Year 1919.

## PART I

COUNTIES	State treasurer's receipts	County and town warrants	School fund loans	Trainers' warrants and bonds	County bonds redeemed
Adair	\$ 58,182.22	\$ 143,683.78	\$ 5,800.00		
Adams	43,560.82	113,351.85	3,000.00		
Adair	54,372.67	181,277.23	5,800.00		
Appanose	26,036.09	180,734.58	12,800.00		
Audubon	97,255.37	150,315.45			
Benton	99,305.32	350,362.48			
Black Hawk	131,499.08	280,781.09			
Boone	38,054.47	254,057.51	5,000.00		
Bremser	66,427.02	134,801.53	4,000.00		
Buchanan	62,471.07	187,292.28			
Buena Vista	143,141.81	143,002.20			
Butler	73,544.41	217,315.09	100.00		
Calhoun	72,805.60	218,877.09	10,000.00		
Carroll	18,737.46	168,354.55	3,500.00		
Cass	212,873.51	212,743.68	3,000.00		
Cedar	73,680.02	180,041.65			
Cerro Gordo	98,546.14	200,029.81			
Cherokee	75,050.02	220,643.67	4,000.00		
Chickasaw	46,784.09	129,847.68			
Clarke	41,529.84	95,357.13			
Clay	88,276.50	180,329.51	15,000.00		
Clayton	38,054.73	188,285.07			
Clinton	132,384.25	329,363.27	50,450.15		
Crawford	99,930.72	335,294.51	1,794.68		
Dallas	94,456.56	244,658.08	10,000.00		
Davis	45,690.85	149,715.70	3,000.00		
Decatur	17,358.91	182,132.87	15,445.00		
Delaware	65,282.18	173,744.00			
Des Moines	98,408.78	159,640.41	42,095.71		
Dickinson	49,963.87	221,066.60	3,000.00		
Dubuque	141,835.30	381,612.05			
Emmet	42,848.56	117,590.44	7,500.00		
Fayette	80,314.08	239,505.71	800.00		
Floyd	108,440.67	263,537.78	3,000.00		
Franklin	75,235.91	175,883.03	4,280.73		
Freemont	54,400.72	213,674.43	6,000.00		
Greene	71,322.38	226,503.84	11,000.00		
Grundy	61,855.43	160,260.28	5,024.85		
Guthrie	62,586.77	190,196.58	3,500.00		
Hamilton	70,633.66	201,302.99	9,000.00		
Hancock	88,608.81	128,432.12	4,000.00		
Hardin	94,963.06	187,802.94	3,300.00		
Harrison	70,087.60	209,925.01	20,300.00		
Henry	61,675.35	129,910.23	5,500.00		
Howard	49,015.00	129,714.24	4,000.00		
Humboldt	58,346.91	163,525.54			
Ia	66,163.16	166,374.64	10,000.00		
Iowa	80,731.75	208,688.21	8,000.00		
Jackson	61,131.78	165,919.94	2,500.00		
Jasper	170,061.16	341,422.06	15,650.00		
Jefferson	52,650.50	177,013.26			
Johnson	92,486.51	287,066.51	5,100.00		
Jones	68,547.97	143,741.48	500.00		
Kearokuk	76,631.79	198,582.38			
Knox	27,061.60	227,402.94	7,000.00		
Lee	100,297.64	222,962.05			
Linn	148,315.94	508,404.07	7,500.00		
Linn	55,714.77	156,011.13			
Linn	49,787.67	158,787.77	2,300.00		
Lyon	71,369.77	155,971.35	21,600.00		

## COUNTIES

COUNTIES	State treasurer's receipts	County and town warrants	School fund loans	Trainers' warrants and bonds	County bonds redeemed
Madison	\$ 60,286.82	\$ 200,088.48	\$ 2,100.00	\$ 804.38	\$ 3,000.00
Madison	90,351.04	238,237.56	181.79	20,042.97	16,000.00
Madison	81,208.02	191,111.01	11,000.00	1,406.74	5,000.00
Madison	91,282.57	405,540.27	5,800.00	8,977.00	
Madison	49,730.05	161,120.18	12,300.00	70,378.85	10,000.00
Madison	50,307.27	113,291.21		11,778.44	
Madison	70,463.86	150,328.28	2,400.00	150,314.79	
Madison	61,987.12	180,750.40	2,100.00	3,002.05	10,000.00
Madison	61,980.26	224,603.71	6,432.13	32,513.07	
Madison	85,219.87	204,377.72		12,208.00	12,000.00
Madison	79,177.49	226,409.40	6,700.00	13,305.72	928.34
Madison	46,870.54	160,188.30	10,400.00	243,390.67	1,000.00
Madison	88,122.78	250,508.14	12,000.00	41,315.64	6,000.00
Madison	121,611.99	185,778.25	5,000.00	266,664.68	6,000.00
Madison	211,486.29	211,486.29	18,000.00		
Madison	71,327.63	236,543.97	19,300.00	223,138.96	12,150.20
Madison	175,671.00	1,047,749.12		17,337.32	60,000.00
Madison	632,126.21	5,500.00		74,532.50	
Madison	82,307.81	192,000.83			
Madison	46,964.32	180,465.68		10,570.51	2,000.00
Madison	72,138.35	264,178.84	2,000.00	54,104.32	4,000.00
Madison	101,204.25	475,927.38			5,000.00
Madison	77,297.22	144,300.74	600.00	22,067.11	
Madison	80,233.29	164,320.65	13,000.00		
Madison	87,445.07	246,356.84	4,400.00	117,290.63	
Madison	101,167.26	380,158.15	8,000.00		
Madison	147,280.06	156,171.49			5,000.00
Madison	48,732.64	220,377.55	1,000.00	18,730.23	6,000.00
Madison	81,748.59	208,417.84	5,200.00	1,480.00	20,000.00
Madison	66,405.28	155,085.91	8,000.00	58,150.27	
Madison	78,331.66	241,560.66	5,750.00	280.47	
Madison	51,583.20	129,851.43	11,300.00		
Madison	122,500.96	251,114.04	4,000.00	206,481.79	
Madison	61,810.35	107,533.98	13,600.00	203,433.14	
Madison	64,826.85	183,676.23	7,000.00		10,000.00
Madison	251,005.35	905,174.87	7,500.00	60,749.55	10,000.00
Madison	45,611.32	121,082.68	2,000.00	143,392.39	5,000.00
Madison	73,243.36	189,521.13	1,500.00	498,692.19	

## Total.

\$8,064,207.75 \$ 22,432,251.50 \$561,171.25 \$7,776,158.50 \$ 628,009.24

TABLE NO. 2—COUNTY TREASURER.

Disbursements for All Purposes for the Year 1919.

## PART II

COUNTIES	Interest on county bonds	City specials, on bonds or bonds	City taxes paid cities and towns	School taxes paid school officers	Township taxes paid township clerks
Adair	\$ 507.59	\$ 8,271.57	\$ 31,364.24	\$ 174,662.74	\$ 38,368.39
Adams		2,529.13	18,940.87	118,368.77	34,422.00
Allamakee	6,845.00	4,491.54	34,281.68	258,077.37	28,848.80
Appanoose	50,417.35	1,988.79	50,713.00	251,672.47	29,027.66
Audubon	6,005.00	56,211.07	27,633.90	180,747.80	30,858.66
Benton	9,744.05	19,568.22	77,412.51	277,917.41	40,410.11
Black Hawk	2,025.37	114,170.98	508,673.93	669,844.49	69,070.92
Boone	11,086.47	5,134.01	39,879.01	127,003.49	19,038.72
Bremr	1,518.75	1,401.96	55,556.97	216,545.83	31,368.23
Buehnan	3,000.00	9,251.52	46,631.43	247,952.05	35,547.86
Bureau Villa	25,809.64	28,485.27	66,966.49	259,863.80	36,502.82
Butler	2,862.07	1,221.44	60,665.99	226,281.70	30,369.06
Calhoun	16,368.07	15,818.68	57,581.38	226,281.70	31,515.55
Carroll	6,248.29	25,778.07	64,068.70	236,825.32	42,921.82
Cass	1,723.49	26,581.87	56,342.59	202,363.83	28,352.12
Cedar	2,500.00	650.75	49,481.10	193,498.36	48,982.12
Cerro Gordo	19,058.38	185,443.68	237,740.77	456,240.32	61,253.23
Cherokee	11,441.25	1,518.83	78,148.12	192,866.06	60,828.46
Chickasaw	3,300.00	4,365.68	31,831.67	139,257.79	31,152.82
Clarke	980.00		55,584.13	101,580.74	36,788.78
Clay	20,759.18	19,494.17	41,014.33	252,330.38	36,788.78
Clayton	3,125.00	1,101.75	41,197.65	222,960.36	30,755.66
Clinton	4,500.00	26,963.79	34,887.12	300,783.86	30,755.66
Crawford	24,000.00	8,013.13	77,502.02	282,144.06	40,280.11
Dallas	5,500.05	36,818.08	65,156.42	257,174.46	36,652.71
Davis	1,025.76	30,000.72	29,000.72	186,000.72	30,000.72
Deaatur	1,041.25	11,448.11	39,067.63	180,271.01	31,543.34
Delaware		4,529.47	38,001.46	198,479.27	27,466.98
Des Moines		41,125.37	252,774.39	347,701.21	40,000.00
Dickinson	17,744.19		59,925.21	191,844.80	30,000.00
Dubuque	42,115.54	4,688.55	34,291.69	284,717.47	39,000.00
Emmet	5,512.29	21,835.24	56,564.59	247,701.21	34,755.58
Fayette	6,465.46	36,828.97	29,867.37	255,246.37	34,862.88
Floyd	9,000.00	7,798.82	67,305.76	234,426.95	37,251.90
Franklin	245.74		400.00	150,670.00	19,935.25
Fremont	10,000.82	9,360.31	31,360.31	171,280.63	31,669.57
Greene	7,583.63	50,250.63	49,821.02	194,004.87	52,531.31
Grundy	3,189.47	28,588.63	45,109.14	174,627.43	30,146.97
Guthrie	11,709.56	8,426.63	66,629.72	125,241.84	30,172.94
Hamilton	29,308.54	69,614.12	241,841.47	34,559.05	
Hancock		11,246.06	22,213.17	365,436.95	50,400.97
Hardin	4,200.02	43,047.50	105,264.79	256,436.82	44,466.66
Harrison	7,282.71	17,740.94	50,073.56	200,727.26	4,867.00
Henry	3,882.50	9,465.81	55,336.68	179,807.58	36,305.28
Howard	3,000.00		37,096.76	114,789.74	25,574.24
Humboldt	1,175.00		50,748.46	214,104.12	37,554.74
Ia	1,000.00		37,058.23	161,432.70	34,671.84
Iowa	11,751.50	10,567.58	21,330.58	173,623.03	41,891.23
Jackson	10,675.00	1,541.58	14,023.50	175,027.87	35,578.88
Jasper	19,200.00	17,059.00	36,402.77	243,745.66	46,636.82
Jefferson	7,996.46	4,694.54	48,311.94	182,396.09	36,667.27
Johnson	6,765.00	29,080.46	151,805.43	271,792.19	69,750.61
Jones		4,695.00	31,964.23	183,844.02	38,162.27
Keokuk	8,015.00	1,675.24	54,965.10	331,446.78	43,864.69
Kossuth	8,515.79		56,777.87	549,707.94	9,477.00
Lee	59,514.72	22,544.96	719,018.79	277,041.90	54,860.72
Linn		173,860.72	547,406.81	261,534.40	34,177.94
Louis	1,593.25	1,507.79	55,371.01	168,338.40	34,177.94
Lyon	7,434.90	12,312.71	58,447.49	151,895.94	37,462.25
			58,899.48	181,258.23	

TABLE NO. 3—PART II—(Continued)

COUNTIES	Interest on county bonds	City specials, on bonds or bonds	City taxes paid cities and towns	School taxes paid school officers	Township taxes paid township clerks
Mahaska	\$ 2,780.00	\$ 2,774.75	\$ 29,212.25	\$ 148,846.10	\$ 37,302.72
Makaka	12,205.50	12,174.94	158,061.24	272,426.24	41,023.91
Marion	17,077.50	9,305.44	19,960.27	272,426.24	40,440.88
Marshall	14,977.50	24,005.12	140,340.40	263,086.41	30,137.80
May	8,009.55	47,077.38	37,516.32	132,740.06	29,560.33
McClure	1,805.00	741.26	33,671.03	164,000.00	47,220.36
Monona		8,129.79	47,053.41	190,560.63	22,791.50
Montgomery	8,863.38	5,699.72	35,442.87	162,150.16	28,021.28
Muskegon	1,640.00	3,696.80	50,929.49	190,583.32	31,071.07
Nassau	9,164.02	33,476.49	17,473.22	241,413.01	29,338.97
Nemadji	6,525.00	3,696.80	28,783.30	114,465.13	31,071.07
Nemadji	5,321.29		96,395.58	272,904.07	43,935.86
Nemadji	6,525.00		48,783.61	230,080.07	45,806.83
Page	8,987.50	21,561.50	70,030.05	274,541.95	51,162.00
Pain Aft.	1,225.00	11,965.57	40,255.70	232,927.27	38,505.46
Plymouth		17,611.06	49,355.70	241,413.01	45,911.00
Poweshott	35,171.10	733,345.97	1,500,330.73	1,673,330.16	58,432.43
Polk	19,138.71	53,324.56	313,372.02	574,236.51	68,372.43
Polkville	4,310.50	45,294.39	91,295.25	244,734.79	50,143.31
Pottawatomie	2,395.79	14,652.11	27,844.39	177,692.36	26,046.69
Rapids	430.00		77,569.04	237,679.82	45,645.37
Red	1,557.38	18,040.85	55,985.85	796,271.56	37,449.67
Redwood		5,112.69	40,457.27	192,333.16	48,806.45
Rocky		61,081.52	279,851.09	54,113.19	59,023.21
Rocky	3,350.00	14,505.22	132,090.82	375,967.03	48,499.26
Rocky	11,797.01	18,093.66	94,671.89	270,536.34	33,394.63
Tama	4,308.50	65.29	45,254.77	178,872.85	23,775.07
Taylor	4,465.00	828.10	88,555.69	120,581.91	23,775.07
Union	20,664.57	1,008.97	17,800.49	143,047.71	24,400.76
Van Buren	20,664.57	60,498.51	222,330.00	398,913.72	31,281.68
Wapello	2,712.50	13,411.68	32,642.91	196,289.56	38,409.26
Warren	3,791.45	3,282.40	60,697.80	212,737.41	46,499.19
Washington	1,769.50	12.13	40,678.55	133,147.48	26,656.15
Wayne		76,164.44	227,200.56	400,041.57	47,408.10
Webster	2,500.00	31,137.65	47,848.47	150,000.00	35,678.96
Winnebago	11,087.50	98,000.72	137,017.10	137,017.10	26,348.00
Winnebago	44,001.19	176,669.44	711,341.61	1,091,590.72	60,031.37
Woodbury	482.29	27.00	16,000.06	146,008.48	26,807.32
Wright	5,102.50	35,009.49	71,072.72	223,062.43	39,598.71
Total	\$802,836.28	\$2,914,486.55	\$ 10,165,429.69	\$ 25,967,414.41	\$ 4,090,724.61



TABLE NO. 2—COUNTY TREASURER.  
Disbursements for All Purposes for the Year 1919.

## PART III

COUNTIES	Miscellaneous payments not included in other items	Transfer of other funds	Balance on hand Jan. 1, 1919	Total disbursements
Adair.....	\$ 162.28	\$ 25,623.38	\$ 117,679.56	\$ 64,675.62
Adams.....	386.08	29,667.37	40,930.20	24,446.01
Alfalfa.....	774.11	22,050.29	112,250.53	60,332.02
Appanoose.....	7,277.22	37,851.93	88,256.92	78,080.81
Audubon.....	411.54	11,362.11	129,568.22	160,891.86
Benton.....	3,132.00	9,442.60	235,681.35	99,788.04
Black Hawk.....	6,339.34	192,747.77	130,527.83	67,266.11
Boone.....	2.75	5,708.82	255,681.35	3,200,618.04
Bremet.....	160.76	19,802.46	27,377.79	328,384.78
Buchanan.....	32,668.02	22,668.02	79,835.31	79,180.05
Buena Vista.....	4,621.53	31,757.75	99,849.03	165,883.31
Butler.....	463.79	37,580.53	114,040.24	714,273.81
Calhoun.....	1,195.31	58,527.72	157,681.16	1,006,530.40
Cass.....	6,339.34	126,982.44	136,461.39	820,848.51
Cedar.....	233.20	46,002.44	90,145.08	609,228.11
Cerro Gordo.....	40,024.00	58,176.12	370,332.02	2,126,218.11
Cherokee.....	3,438.08	119,884.06	117,817.06	870,280.18
Chickasaw.....	958.00	2,554.36	65,236.72	408,220.12
Clarke.....	11,038.91	3,080.99	34,478.26	344,531.02
Clay.....	8,769.36	22,875.03	160,963.79	1,030,732.42
Clayton.....	4,347.29	161,478.87	770,728.98	770,728.98
Clinton.....	841.10	90,088.25	119,432.15	1,069,719.31
Crawford.....	56,506.27	56,506.27	90,732.19	1,014,188.25
Dallas.....	728.30	59,860.83	186,332.38	1,271,726.38
Davis.....	103,714.73	71,977.85	71,977.85	237,382.37
Decatur.....	22,061.84	77,323.64	77,323.64	646,136.04
Delaware.....	223.60	223.60	11,678.45	623,228.45
Des Moines.....	11,451.46	80,673.23	164,933.31	1,380,646.18
Dickinson.....	3,028.86	20,482.78	145,818.21	1,611,661.72
Dubuque.....	5,370.81	5,370.81	213,510.04	1,530,463.77
Emmet.....	1,285.53	29,056.93	190,471.04	608,322.71
Fayette.....	42,582.58	44,340.38	185,783.21	980,656.07
Floyd.....	527.50	53,143.39	87,327.25	897,385.47
Franklin.....	9,022.50	81,009.54	216,866.16	1,156,430.05
Fremont.....	369.17	25,797.56	52,776.88	640,709.44
Greene.....	34.29	12,670.11	275,738.31	1,270,780.05
Grundy.....	565.34	35,401.94	94,348.68	673,371.02
Guthrie.....	8,313.89	13,004.66	98,825.78	735,983.73
Hamilton.....	274,711.17	184,511.37	1,309,738.22	1,309,738.22
Hancock.....	3,704.50	39,972.59	127,462.69	1,473,266.73
Hardin.....	612.90	61,115.46	126,066.84	1,145,808.11
Harrison.....	504.59	22,560.09	129,348.86	1,134,811.00
Henry.....	2,046.02	25,025.36	128,160.04	623,631.45
Howard.....	1,000.00	26,338.64	23,810.19	490,614.39
Humboldt.....	16,764.06	59,865.25	146,759.33	863,838.04
Iowa.....	76.30	8,244.58	91,865.28	205,285.23
Jackson.....	35,667.69	120,910.75	107,156.78	842,565.00
Jasper.....	16.81	50,372.56	177,588.09	1,297,774.66
Jefferson.....	1,432.26	17,792.70	68,945.59	641,503.06
Johnson.....	39.45	24,821.58	118,800.00	1,067,591.95
Jones.....	1,587.51	33,382.33	83,707.59	698,232.65
Kiokuk.....	45.82	66,114.73	445,206.22	2,146,322.87
Kossuth.....	252,621.10	32,215.71	359,697.94	2,240,415.23
Lee.....	239.30	252,621.10	74,623.54	518,773.73
Linn.....	308.65	20,212.35	16,296.88	42,046.29
Louis.....	338.90	20,212.35	16,296.88	42,046.29
Lucas.....	338.90	20,212.35	16,296.88	42,046.29
Lyons.....	20,212.35	16,296.88	42,046.29	42,046.29

## COUNTIES

TABLE NO. 2—PART III—(Continued)

COUNTIES	Miscellaneous payments not included in other items	Transfer of other funds	Balance on hand Jan. 1, 1919	Total disbursements
Madison.....	\$ 1,432.16	\$ 48,384.98	\$ 45,000.80	\$ 503,906.14
Manassas.....	3,950.62	22,031.07	192,134.31	1,004,736.93
Marshall.....	17.00	12,971.90	100,506.91	803,114.29
Marietta.....	2,800.80	61,506.12	126,280.07	1,352,280.94
Mills.....	12,300.05	25,031.65	155,249.81	773,389.65
Mineral.....	10,086.13	81,728.65	82,525.76	851,116.48
Monroe.....	308.32	41,495.24	187,092.14	940,948.05
Montgomery.....	1,203.50	19,731.91	66,505.70	564,471.71
Muskegon.....	1.28	88,324.56	109,834.03	771,452.91
Noble.....	1.28	49,488.30	80,536.08	668,773.31
O'Brien.....	180.70	26,710.25	115,240.27	802,437.00
Ogeola.....	823.08	15,888.55	151,724.47	756,067.99
Palo Alto.....	488.13	25,070.04	96,938.43	1,011,598.00
Pawnee.....	2,025.54	22,216.44	290,770.36	1,163,372.24
Pemont.....	677.12	79,382.52	199,002.31	1,045,800.08
Pell.....	1,711.55	22,815.48	135,100.41	1,152,788.96
Pennsylvan.....	75.00	201,642.67	283,295.10	5,940,736.78
Pottawattamie.....	29,049.59	275,627.04	2,206,310.76	825,436.90
Poweshock.....	55,621.06	174,831.54	679,657.20	1,676,619.45
Randolph.....	89.98	7,523.09	28,187.64	811,560.77
Reno.....	1,116.32	151,739.75	32,876.58	1,676,619.45
Scott.....	30,111.40	135,100.41	700,171.10	1,573,033.87
Shelby.....	9,060.99	150.00	178,065.57	805,675.44
Story.....	229,319.00	12,670.89	211,732.45	1,573,033.87
Tama.....	177,705.25	35,669.66	140,027.14	1,284,048.10
Taylor.....	10,467.53	32,063.85	115,288.38	690,179.83
Tenison.....	5,512.58	88,857.33	70,807.61	502,301.87
Van Buren.....	20,163.27	48,279.53	570,680.94	1,234,106.56
Wapello.....	31.98	46,709.71	173,386.30	814,880.24
Warren.....	622.55	10,811.20	86,019.82	750,815.41
Washington.....	2,324.94	19,354.25	55,714.04	515,483.23
Wayne.....	60,369.73	329,064.89	1,100,319.29	1,573,033.87
Winnebago.....	377.51	35,197.16	56,093.01	885,493.68
Winnebush.....	2,098.10	96,077.00	645,402.56	1,234,106.56
Woodbury.....	154.81	296,207.71	1,322,304.53	1,676,619.45
Worth.....	58,101.35	48,827.17	644,403.00	1,234,106.56
Wright.....	24,006.21	41,837.97	100,002.42	699,027.13
Total.....	\$ 902,029.67	\$ 4,535,263.93	\$ 15,400,113.75	\$ 101,800,828.34

TABLE NO. 3—BOARD OF SUPERVISORS.  
Per Diem, Mileage and Expense of Office for Year 1919.

## PART I

COUNTIES	Number of members	Regular Meetings		Committee Meetings	
		Per diem	Mileage	Per diem	Mileage
Adair	2	411.00	40.00	1,154.00	206.42
Adams	3	445.18	445.78	525.17	305.15
Allamakee	3	504.00	43.30	2,038.00	802.19
Appanoose	3	633.85	633.85	633.85	633.85
Arthur	3	373.00	92.50	1,978.00	847.65
Benton	3	815.00	135.00	1,879.00	1,786.50
Black Hawk	7	1,302.00	438.30	3,944.50	2,141.84
Boone	3	409.00	263.50	2,737.00	1,609.85
Bremert	3	622.00	137.35	941.75	941.75
Buchanan	3	900.00	1,000.00	4,000.00	996.40
Bureau Vista	3	965.00	319.75	1,222.00	791.23
Butler	3	306.42	306.22	3,547.50	1,254.80
Calhoun	3	875.00	615.00	3,445.00	850.75
Carroll	3	644.80	217.40	1,364.50	968.41
Cass	3	775.00	200.80	2,734.00	1,234.86
Cedar	3	711.00	266.40	774.00	850.75
Cerro Gordo	3	607.00	114.10	3,225.00	1,182.20
Cherokee	3	745.00	249.50	2,732.00	932.19
Chickasaw	3	974.00	205.70	2,650.00	1,093.20
Clarke	3	483.00	82.80	267.00	212.60
Clay	3	923.00	274.36	597.00	422.86
Clayton	3	678.50	96.00	1,738.00	1,432.80
Clinton	3	712.50	317.05	2,779.50	2,422.35
Crawford	3	960.00	316.85	3,938.61	3,286.60
Dallas	3	519.00	366.50	1,395.00	780.35
Davis	3	586.00	41.70	2,332.40	96.45
Deautil	3	623.00	61.90	541.00	338.95
Delaware	3	153.00	737.54	2,225.00	737.94
Des Moines	3	869.00	273.80	2,192.00	961.00
Dickinson	3	290.00	48.55	1,634.00	420.36
Dubuque	3	882.00	695.40	1,875.00	757.80
Emmet	3	800.00	249.64	1,022.50	748.65
Fayette	3	797.50	107.30	1,427.75	1,666.83
Floyd	3	831.00	196.00	2,688.75	715.65
Franklin	3	698.00	103.80	1,226.00	471.85
Fremon	3	967.50	154.30	1,641.00	962.85
Greene	3	1,538.00	512.00	1,869.00	1,714.00
Grundy	3	1,061.00	1,480.93	1,917.30	696.94
Guthrie	3	272.00	238.96	1,154.00	338.37
Hamilton	3	564.00	146.25	2,080.50	1,136.25
Hancock	3	324.50	113.15	597.50	362.60
Hardin	3	780.71	129.15	2,432.30	1,239.77
Harrison	3	579.00	107.15	1,943.50	1,283.05
Henry	3	334.00	111.00	1,013.50	1,283.05
Howard	3	628.00	139.08	1,032.50	671.30
Humboldt	3	812.40	813.40	1,800.13	1,800.14
Ida	3	379.00	153.90	1,781.75	1,396.15
Iowa	3	628.00	96.00	1,677.50	1,094.75
Jackson	3	828.40	828.40	2,310.00	868.35
Jasper	3	543.00	325.50	2,964.00	2,138.95
Jefferson	3	519.00	147.50	1,284.00	623.40
Johnson	3	866.20	866.20	1,613.20	1,613.20
Jones	3	608.00	245.90	1,065.00	912.19
Keokuk	3	503.00	215.00	650.00	396.48
Kossuth	3	714.30	215.00	1,941.50	1,021.74
Lee	3	467.00	207.00	2,789.00	861.19
Lincoln	3	1086.00	761.95	2,585.00	2,511.27
Linn	3	450.00	169.80	1,906.00	428.60
Louis	3	776.00	62.30	654.50	225.80
Lucas	3	556.00	811.50	811.50	225.80

## COUNTIES

COUNTIES	Number of members	Regular Meetings		Committee Meetings	
		Per diem	Mileage	Per diem	Mileage
Madison	3	208.50	130.75	2,061.75	962.31
Madison	3	487.00	1,384.00	1,384.00	685.94
Madison	3	674.00	342.40	1,286.00	662.00
Madison	3	667.00	154.85	821.50	207.00
Madison	3	819.50	72.70	725.45	702.60
Madison	3	747.00	92.40	5,577.00	1,935.65
Madison	3	555.00	131.32	1,087.00	702.60
Madison	3	640.50	128.50	1,125.00	594.20
Madison	3	736.00	137.80	806.00	499.45
Madison	3	796.00	216.35	847.00	612.66
Madison	3	842.00	322.65	1,620.50	809.13
Madison	3	723.00	204.00	712.00	386.84
Madison	3	471.00	256.41	1,470.00	730.45
Madison	3	982.45	882.45	1,242.80	1,242.80
Madison	3	925.50	3,729.45	3,729.45	1,496.00
Madison	3	1,130.00	629.50	2,050.00	1,496.00
Madison	3	1,164.00	295.40	4,622.00	1,545.40
Madison	3	1,217.00	584.06	1,999.50	2,030.75
Madison	3	479.00	151.00	2,749.00	1,073.15
Madison	3	600.00	113.70	971.90	565.35
Madison	3	478.50	278.80	2,800.15	1,547.90
Madison	3	1,080.00	299.80	5,700.00	3,376.00
Madison	3	972.72	972.72	972.72	972.72
Madison	3	738.50	304.81	1,588.80	1,588.80
Madison	3	749.00	330.85	1,441.50	1,018.25
Madison	3	1,094.00	630.00	3,035.35	926.06
Madison	3	987.10	152.10	1,127.00	572.90
Madison	3	967.00	147.20	1,616.00	356.11
Madison	3	481.00	176.15	1,537.00	913.30
Madison	3	651.00	161.25	5,968.00	1,386.25
Madison	3	390.00	238.35	814.00	592.10
Madison	3	574.00	290.80	2,109.00	1,798.00
Madison	3	695.00	189.55	1,629.00	1,106.55
Madison	3	1,854.00	961.00	1,145.00	719.75
Madison	3	1,371.00	141.80	1,337.00	555.10
Madison	3	630.60	620.60	5,559.50	5,559.50
Madison	3	1,560.00	971.50	5,330.00	6,000.45
Madison	3	179.00	79.00	6,079.75	1,900.50
Madison	3	705.00	246.30	1,770.00	884.77

Total \$ 60,334.34 \$ 27,522.87 \$ 187,525.65 \$ 87,477.71



TABLE NO. 3—BOARD OF SUPERVISORS.

Per Diem, Mileage and Expense of Office for Year 1919.

## PART II

COUNTIES	Drainage Work		Total per diem	Total mileage	Miscellaneous expense	Total cost of office
	Per diem	Mileage				
Adair.....			\$ 1,508.00	\$ 406.67		\$ 1,914.67
Adams.....			971.95	971.95		1,943.90
Albany.....			2,562.00	965.20		3,527.20
Alpena.....	\$ 633.85	\$ 633.85	1,901.55	1,901.55		3,803.10
Andover.....			2,351.00	940.15	51.00	3,342.15
Antioch.....			2,604.00	1,425.13	116.84	4,145.97
Black Hawk.....			2,300.50	2,300.14	136.14	4,736.78
Bonine.....	283.00	287.00	3,580.00	1,900.80	61.30	5,524.70
Brown.....			2,729.00	2,096.10	61.25	4,886.35
Bucanan.....			4,204.00	1,696.50	161.81	5,962.31
Buena Vista.....	53.00	58.20	2,081.00	1,100.00		3,241.20
Butler.....			3,959.00	2,139.28		6,098.28
Calumet.....			3,218.00	1,871.80		5,089.80
Carroll.....	630.10		2,439.40	1,185.81	43.28	3,868.49
Cass.....			3,450.00	1,444.66	79.62	4,974.28
Cedar.....			1,850.00	1,117.15	119.97	3,077.12
Cerro Gordo.....			4,579.50	1,421.30	38.50	6,039.30
Cherokee.....			3,477.00	1,181.69	30.94	4,689.63
Chickasaw.....			3,574.00	1,332.40	280.55	5,186.95
Clarke.....			1,080.00	294.80	121.13	1,495.93
Clay.....			1,530.00	747.21	87.08	2,364.29
Clayton.....			2,406.50	1,548.65	92.95	4,048.10
Crawford.....	421.00		3,913.00	2,779.69	90.00	6,782.69
Dallas.....	316.70	316.70	1,910.00	1,443.55	130.76	3,700.91
Davis.....	30.00	19.00	2,865.40	568.15	40.70	3,474.25
Deautil.....			1,164.00	400.45	92.61	1,657.06
Delaware.....			2,578.00	1,475.88	5.00	4,058.88
Des Moines.....			3,080.00		864.75	3,944.75
Dickinson.....	428.00	192.25	2,532.00	662.70	3.25	3,201.20
Dubuque.....			2,717.00	1,794.29	83.62	4,594.91
Dumet.....	401.50	240.60	2,234.00	721.24	33.71	3,000.55
Fayette.....			2,730.25	1,164.03		3,894.28
Floyd.....			390.50	979.75	58.36	1,428.61
Franklin.....	624.00	435.60	2,561.00	1,002.25	26.33	3,619.73
Fremont.....	134.00	95.50	2,282.50	1,211.65	.50	3,494.65
Greene.....	129.00	80.40	3,327.00	2,306.49		5,633.49
Grundy.....			2,948.70	961.87	67.91	4,028.48
Guthrie.....	119.00	326.97	1,541.00	886.50	4.08	2,431.56
Hamilton.....	623.00	417.35	3,367.50	1,717.95		5,085.40
Hancock.....	975.00	378.40	2,397.60	1,306.35	27.85	3,731.80
Hardin.....	748.75		3,962.82		29.58	3,992.40
Harrison.....	500.20	374.36	2,621.80	1,796.28	105.67	4,523.75
Henry.....			2,147.50	1,395.95		3,543.45
Howard.....			1,470.50	808.28	6.00	2,284.78
Humboldt.....			2,613.50	2,613.54		5,227.04
Ia.....			2,160.75	1,300.95	54.60	3,516.30
Iowa.....			2,115.50	1,114.78		3,230.28
Jackson.....			2,868.00	1,226.20	51.14	4,145.34
Jasper.....			3,329.00	2,438.45		5,767.45
Jefferson.....			2,900.00	780.00		3,680.00
Johnson.....	91.20	60.20	2,520.25	2,520.69	109.32	5,149.26
Jones.....			1,673.00	1,158.06	42.06	2,873.12
Kearney.....			1,910.00	290.40		2,200.40
Kossuth.....	1,856.60	1,263.15	4,512.20	2,409.84	89.34	6,911.38
Law.....	278.00	179.20	3,614.00	1,308.10	4.00	4,926.10
Lea.....	25.00	24.60	1,546.00	2,987.92		4,558.52
Lemmon.....	1,052.00	325.00	2,066.00	915.48	71.27	3,054.75
Lincoln.....			900.50	389.10		1,289.60
Logan.....			3,147.50	355.20	123.65	3,626.35

TABLE NO. 3—PART II—(Continued)

COUNTIES	Drainage Work		Total per diem	Total mileage	Miscellaneous expense	Total cost of office
	Per diem	Mileage				
Madison.....			\$ 4,400.25	\$ 1,092.86	69.46	\$ 5,562.57
Mankato.....	20.00		2,510.90	988.24		3,499.14
Marion.....	23.00	41.40	2,084.00	1,082.40	11.28	3,176.68
Martin.....	150.50	73.25	1,945.00	924.60		2,869.65
Mason.....	81.00	55.10	1,945.50	72.70	279.81	1,807.80
May.....			4,065.00	2,650.17	139.00	6,854.17
McDonald.....	300.10	187.30	2,807.90	1,054.02	10.47	3,872.49
Manly.....			1,871.50	722.20	27.20	2,620.90
Marquette.....	27.00	7.40	1,264.90	821.60	51.14	2,296.79
McGregor.....	650.00	22.20	2,234.00	1,087.41		3,321.41
Manitowish.....			2,501.50	1,102.18	24.35	3,627.93
Manitowish.....			1,444.00	987.84	6.49	2,438.33
Manitowish.....	122.00	67.75	2,065.00	1,044.81		3,109.81
Manitowish.....	819.95	819.95	2,046.50	2,596.30		4,642.80
Manitowish.....			4,704.95		12.62	4,717.57
Manitowish.....			3,300.00	2,085.50	53.06	5,438.56
Manitowish.....			2,810.00	1,540.80	72.20	4,423.00
Manitowish.....	701.50	506.30	3,918.00	3,121.10	19.14	7,058.24
Manitowish.....			2,719.00	1,274.15	114.00	4,007.15
Manitowish.....			1,500.00	679.25	19.95	2,199.20
Manitowish.....	122.50	136.88	2,209.15	1,383.58	4.00	3,596.73
Manitowish.....			6,780.00	3,675.80	102.92	10,558.72
Manitowish.....	55.80	55.80	2,001.24	2,001.24		4,002.48
Manitowish.....			2,017.70	334.81		2,352.51
Manitowish.....	656.00	461.70	2,765.50	1,810.80		4,606.30
Manitowish.....			4,130.55	1,873.90	41.56	6,045.91
Manitowish.....			1,714.10	725.90	4.00	2,444.10
Manitowish.....			2,883.00	565.31	43.52	3,491.83
Manitowish.....	10.00	7.00	1,728.00	1,096.45	12.50	2,836.95
Manitowish.....			3,749.00	1,548.30		5,297.30
Manitowish.....	129.00		1,907.00	931.85	7.10	2,846.95
Manitowish.....			2,682.00	1,418.40		4,100.40
Manitowish.....			2,244.00	1,296.50	11.10	3,541.60
Manitowish.....	1,251.50		4,323.50	1,229.79		5,553.29
Manitowish.....	1,234.50	862.90	2,397.50	1,586.95	47.48	4,031.93
Manitowish.....			3,140.19	3,140.19	483.27	6,763.65
Manitowish.....			7,135.00	3,501.65	143.11	11,279.76
Manitowish.....	612.20	336.95	2,830.95	1,636.35		4,467.30
Manitowish.....	1,282.00	1,066.70	3,906.00	2,136.67	508.35	6,650.02
Total.....	419,542.55	412,229.22	\$ 276,331.54	\$ 138,369.60	\$ 5,318.65	\$ 419,919.12

TABLE NO. 4—(Continued)

TABLE NO. 4—COUNTY AUDITORS.

Salaries and Expense of Office and Net Cost for the Year 1915.

COUNTIES	Salaries						Total cost of office	Fees of office	Net cost of office
	Auditor	First deputy	Extra help	Postage	Total cost of office	Fees of office			
Adair.....	\$ 1,702.85	\$ 861.54	\$ 358.02	\$ 52.99	\$ 2,915.40	\$ 267.00	\$ 2,648.40	\$ 2,368.07	\$ 2,368.07
Adams.....	1,700.00		678.00	44.68	2,422.68	109.00	2,313.68	2,038.83	2,038.83
Altamakee.....	1,800.00	1,100.00	191.00	78.22	3,169.22	198.50	2,970.72	2,641.20	2,641.20
Appanoose.....	1,104.11	1,022.11	750.00	102.02	4,006.24	306.11	3,700.13	3,386.50	3,386.50
Audubon.....	1,704.88	1,120.00	154.87	49.79	3,029.54	147.45	2,882.09	2,548.83	2,548.83
Benton.....	1,805.02	1,254.50	1,080.00	63.72	4,182.30	234.30	3,948.00	3,603.54	3,603.54
Black Hawk.....	2,550.00	1,287.54	4,021.75	1,100.00	9,959.29	306.50	9,652.79	8,840.47	8,840.47
Boss.....	2,002.50	1,492.50	1,395.97	68.37	4,959.34	470.24	4,489.10	4,040.47	4,040.47
Bremer.....	1,800.00	1,130.00	300.50	131.01	3,461.51	148.30	3,313.21	2,983.00	2,983.00
Buchanan.....	1,833.26	982.49	504.50	47.50	3,368.75	1,008.47	2,360.28	2,123.81	2,123.81
Burns Vista.....	1,804.17	1,000.00	157.21	107.00	3,068.38	246.30	2,822.08	2,585.39	2,585.39
Butler.....	1,825.47	1,275.00	568.75	97.44	3,766.66	367.70	3,398.96	3,059.26	3,059.26
Calhoun.....	1,802.56	1,280.00	68.50	100.80	3,251.86	181.60	3,070.26	2,730.05	2,730.05
Carroll.....	1,503.25	1,250.00	1,002.50	194.43	4,350.18	435.00	3,915.18	3,580.00	3,580.00
Cass.....	1,801.63	1,070.00	148.00	227.74	3,155.37	255.00	2,900.37	2,655.00	2,655.00
Cedar.....	1,802.50	1,280.00	68.50	100.80	3,251.86	181.60	3,070.26	2,730.05	2,730.05
Cerro Gordo.....	2,125.00	600.00	1,910.00	54.24	4,789.24	361.00	4,428.24	4,087.24	4,087.24
Cherokee.....	1,801.67	1,200.00	302.25	135.00	3,438.92	284.60	3,154.32	2,869.71	2,869.71
Chickasaw.....	1,804.00	1,165.00		70.90	3,039.90	148.75	2,891.15	2,641.71	2,641.71
Clack.....	1,700.00	900.00	226.00	104.14	2,956.14	226.50	2,729.64	2,483.15	2,483.15
Clay.....	1,700.48	900.00	715.40	112.00	3,427.88	282.25	3,145.63	2,861.38	2,861.38
Clayton.....	2,002.50	1,280.00		156.71	3,439.21	253.40	3,185.81	2,932.40	2,932.40
Clinton.....	3,002.50	1,280.01	2,008.56	96.45	6,422.52	416.15	6,006.37	5,590.00	5,590.00
Crawford.....	1,877.20	1,100.00		131.91	3,109.11	275.75	2,833.36	2,588.61	2,588.61
Dallas.....	2,000.85	1,000.00	1,050.00	72.80	4,123.65	1,050.00	3,073.65	2,823.65	2,823.65
Davis.....	1,704.08	1,000.00	4.39	59.03	2,767.50	134.25	2,633.25	2,388.00	2,388.00
Decatur.....	1,800.00	1,200.00	427.50	79.90	3,507.40	337.10	3,170.30	2,825.00	2,825.00
Delaware.....	1,105.74	1,125.00	214.30	74.45	2,519.49	134.45	2,385.04	2,150.59	2,150.59
Des Moines.....	2,300.00	1,000.00	9,275.00	88.00	12,663.00	335.00	12,328.00	11,993.00	11,993.00
Dickinson.....	1,400.00	840.00	1,275.56	198.74	3,714.30	185.75	3,528.55	3,283.80	3,283.80
Dubuque.....	1,300.00	900.00	1,415.78	9.30	3,625.08	365.40	3,259.68	2,914.28	2,914.28
Emmet.....	1,700.00	900.00		117.00	2,717.00	230.15	2,486.85	2,256.70	2,256.70
Fayette.....	2,000.00	1,233.31	513.00	150.00	4,000.00	284.00	3,716.00	3,432.00	3,432.00
Floyd.....	1,802.50	1,280.00	488.00	212.00	3,782.50	270.00	3,512.50	3,242.50	3,242.50
Franklin.....	1,804.00	1,146.00	1,954.00	106.55	5,067.15	147.10	4,920.05	4,572.95	4,572.95
Fremont.....	1,800.00	983.32	355.00	180.10	3,218.42	243.75	2,974.67	2,729.00	2,729.00
Greene.....	1,804.13	1,400.00	325.00	150.43	3,689.56	241.50	3,448.06	3,196.56	3,196.56
Grundy.....	1,700.00	800.00	143.35	19.36	2,742.71	65.30	2,677.41	2,422.11	2,422.11
Guthrie.....	1,802.50	1,232.62		118.84	3,153.96	255.00	2,898.96	2,643.96	2,643.96
Hamilton.....	1,900.00	1,333.13	1,680.88	43.00	4,957.01	210.50	4,746.51	4,536.01	4,536.01
Hancock.....	1,725.00	1,145.00	1,088.00	400.45	4,358.45	190.00	4,168.45	3,978.45	3,978.45
Hardin.....	1,900.00	1,408.85	1,484.50	157.86	5,951.71	285.12	5,666.59	5,381.59	5,381.59
Harrison.....	1,502.65	1,270.00	1,278.75	303.17	4,354.57	338.25	4,016.32	3,678.07	3,678.07
Henry.....	1,729.17	964.27		85.95	2,779.39	228.75	2,550.64	2,321.89	2,321.89
Howard.....	1,701.32	1,200.00	112.25	60.58	3,074.15	196.90	2,877.25	2,680.35	2,680.35
Humboldt.....	1,702.52	1,115.00	200.25	74.85	3,100.62	145.25	2,955.37	2,710.12	2,710.12
Ia.....	1,700.00	850.00	87.50	24.40	2,661.90	138.25	2,523.65	2,279.40	2,279.40
Iowa.....	1,800.00	1,055.00	184.49	478.80	3,418.29	215.50	3,202.79	2,987.29	2,987.29
Jackson.....	1,602.62	1,220.00	300.00	151.80	3,484.51	125.50	3,359.01	3,133.51	3,133.51
Jasper.....	2,000.00	1,225.00	725.00	60.02	4,010.02	208.00	3,802.02	3,594.02	3,594.02
Jefferson.....	1,801.81	1,280.00		131.97	3,213.78	215.75	2,998.03	2,782.28	2,782.28
Johnson.....	1,800.00	1,200.00	1,020.00	880.88	4,700.88	321.00	4,379.88	4,058.88	4,058.88
Jones.....	1,779.11	1,007.23	129.00	139.80	3,144.64	167.75	2,976.89	2,749.14	2,749.14
Kossuth.....	1,004.08	1,083.33	162.00	100.71	2,350.12	211.75	2,138.37	1,926.62	1,926.62
Kossuth.....	1,945.97	1,065.00	2,777.00	245.97	5,963.94	330.15	5,633.79	5,303.79	5,303.79
Lee.....	3,100.20	1,482.22	1,901.15	144.93	6,629.60	301.00	6,328.60	5,998.60	5,998.60
Linn.....	3,308.31	1,684.15	4,077.76	143.27	9,213.49	1,132.40	8,081.09	7,648.69	7,648.69
Louis.....	1,700.00	800.00	648.00		3,148.00	170.00	2,978.00	2,708.00	2,708.00
Lucas.....	1,801.67	1,200.00		33.67	3,035.34	230.30	2,805.04	2,574.74	2,574.74
Lyon.....	1,801.64	1,256.00		110.86	3,268.50	137.75	3,130.75	2,893.00	2,893.00

COUNTIES

COUNTIES	Salaries				Total cost of office	Fees of office	Net cost of office
	Auditor	First deputy	Extra help	Postage			
Madison.....	\$ 1,800.00	\$ 1,119.58	\$ 533.00	\$ 146.50	\$ 3,599.07	\$ 231.50	\$ 3,367.57
Manassas.....	2,002.50	1,025.00	580.70	1,027.25	4,648.88	340.00	4,308.88
Marion.....	1,900.00	1,300.00	685.20	150.00	3,941.20		3,941.20
Marion.....	2,103.80	1,183.40	1,074.00	16.01	4,377.20	390.40	4,086.80
Marshall.....	1,810.70	1,020.00	605.50	138.12	3,584.32	188.50	3,395.82
May.....	1,704.10	1,000.00	28.50	85.25	3,017.85	175.00	2,842.85
McClellan.....	1,800.50	968.34	633.45		3,371.29	280.75	3,090.54
Monroe.....	2,000.00	1,043.20	800.00	60.40	3,903.60	317.50	3,586.10
Montgomery.....	1,802.48	1,118.67	120.00	30.00	3,061.15	253.45	2,807.70
Montgomery.....	2,302.50	1,300.00	1,112.12	105.02	4,924.64	319.70	4,604.94
Newton.....	2,004.16	1,180.00	916.62	134.31	4,175.09	311.50	3,863.59
O'Brien.....	1,704.17	1,335.00	110.00	122.00	3,281.17	119.75	3,161.42
Oceola.....	1,901.61	964.66	880.45	97.74	3,844.46	380.50	3,463.96
Pap.....	1,702.40	985.00		64.80	2,752.20	199.25	2,552.95
Pala Alto.....	1,900.00	1,250.00	126.00	57.52	3,333.52	245.75	3,087.77
Plymouth.....	1,900.00	1,250.00	229.00	71.00	3,450.00	296.75	3,153.25
Poll.....	1,804.13	1,200.00	1,749.06	50.00	4,903.19	339.72	4,563.47
Polk.....	3,300.00	1,650.00	11,375.36	162.50	16,487.86	1,604.00	14,883.86
Pottawatomie.....	3,434.13	1,710.00	4,105.28	96.41	9,345.81	955.40	8,390.41
Prentiss.....	1,800.00	1,250.00	126.00	57.52	3,233.52	245.75	2,987.77
Putnam.....	1,700.84	1,300.00		58.71	3,059.55	237.50	2,822.05
Randolph.....	1,802.50	1,300.00	36.00	751.53	3,960.03	218.25	3,741.78
Scott.....	2,238.40	1,006.62	6,352.91	256.10	11,434.03	730.00	10,704.03
Seminole.....	1,804.13	1,400.00	45.70	8.80	3,258.63	130.75	3,127.88
Shaw.....	2,000.00	1,270.89	309.25	184.24	3,765.38	320.00	3,445.38
Story.....	1,977.00	1,246.25	590.10	134.00	3,947.35	304.15	3,643.20
Taylor.....	1,902.40	1,400.00	576.50	172.80	4,051.70	286.50	3,765.20
Texas.....	1,802.50	800.00	67.28	10.75	2,780.53		2,780.53
Union.....	1,808.92	1,000.00	215.00	55.00	3,140.47	327.65	2,812.82
Van Buren.....	1,705.52	900.00	61.50	57.41	2,764.49	228.20	2,536.29
Washington.....	2,304.17	1,000.00	1,823.35	71.15	5,008.67	609.25	4,399.42
Wayne.....	1,709.50	972.50	1,083.25	144.34	4,000.00	332.00	3,668.00
Washington.....	1,904.07	968.04	674.25	68.80	3,515.16	295.10	3,220.06
Webster.....	1,904.33	1,000.00	66.40	82.96	3,053.69	218.00	2,835.69
White.....	2,302.88	1,400.00	2,900.00	82.96	6,775.74	400.00	6,375.74
Winnebago.....	1,700.00	1,347.50	551.35		3,600.74	188.00	3,412.74
Winnebago.....	1,900.00	1,200.00	1,000.00	149.57	4,149.57	300.00	3,849.57
Woodbury.....	3,307.74	2,023.28	5,127.47	91.20	8,609.69	1,501.75	7,107.94
Worth.....	1,700.00		904.25	131.00	2,735.25	133.62	2,601.63
Wright.....	1,800.00	1,250.00	5,133.50	510.54	5,694.04	354.37	5,339.67

Total.....\$ 103,551.50 \$ 115,548.34 \$ 896,406.95 \$ 152,788.15 \$ 421,180.03 \$ 831,796.14 \$ 380,309.80





TABLE NO. 6—(Continued)

TABLE NO. 6—CLERK OF DISTRICT COURT.

Salaries, Fees and Expenses of Office and Net Cost of the Office for the Year 1919.

COUNTIES	Salary of clerk	Salary of first deputy	Additional help	Postage	Net cost of office	Net profit of office
Adair.....	\$ 1,761.85	\$ 861.54	\$ 17.33	45.08	\$ 2,625.80	\$ 1,665.59
Adams.....	1,700.00			43.45	1,743.45	
Allamakee.....	1,800.00	1,100.00		50.00	2,950.00	666.75
Appanoose.....	1,204.11	1,062.71	785.00	142.79	4,061.01	3,188.21
Arkansas.....	1,704.80	1,060.00		38.77	2,803.57	977.39
Benton.....	1,904.16	1,220.80	1,000.00	86.56	4,211.52	1,823.18
Black Hawk.....	2,350.00	3,045.91	2,026.50		8,022.41	10,904.24
Boone.....	2,002.50	1,402.50	17.00	55.91	3,517.51	2,830.43
Bremer.....	1,120.00			49.48	1,169.48	679.10
Buchanan.....	1,800.26	955.55		13.00	2,773.81	2,265.80
Buena Vista.....	1,804.17	914.80		128.92	2,847.89	1,170.67
Butler.....	1,802.47	901.17	75.61	100.20	2,885.45	1,894.86
Calhoun.....	1,805.22	1,020.90		112.14	2,938.26	1,967.47
Carroll.....	1,903.33	960.00		2,833.33	1,570.85	1,282.48
Cass.....	1,801.53	1,030.00	66.66	56.21	2,944.54	2,783.48
Cedar.....	1,802.96	1,300.00		91.86	3,094.81	1,712.13
Cerro Gordo.....	2,125.00	1,280.00	1,400.00	13.81	4,824.81	2,655.80
Cherokee.....	1,801.87	1,020.00		56.20	2,877.87	2,343.65
Chickasaw.....	1,804.00	980.00	25.88	29.66	2,839.54	955.00
Clarke.....	1,700.00	850.00		39.47	2,589.47	1,794.95
Clay.....	1,700.00	800.00		31.40	2,531.40	1,794.95
Clayton.....	2,002.50	1,100.00		102.34	3,204.84	1,965.53
Clemson.....	1,800.50	1,200.00	3,300.00	60.33	6,400.83	2,423.82
Crawford.....	1,877.50	1,200.00	36.50	60.14	3,174.14	1,506.31
Dallas.....	2,002.85	1,140.00	719.00	66.87	4,069.72	3,276.00
Davis.....	1,703.84	851.92		61.27	2,617.03	1,907.52
Decatur.....	1,800.00	1,000.00		51.80	2,851.80	2,201.97
Delaware.....	1,803.77	1,077.50	25.00	63.85	2,970.12	2,750.87
Iowa Moines.....	2,300.00	1,310.00	1,040.00	34.48	4,684.48	4,173.01
Dubuque.....	1,800.00	1,120.00		14.78	2,934.78	1,613.25
Dubuque.....	3,216.00	1,666.50	4,949.05	30.00	9,866.17	7,618.16
Emmet.....	1,700.00			68.16	1,768.16	1,972.88
Fayette.....	1,600.00			60.82	1,660.82	2,558.64
Floyd.....	1,802.50	1,080.00	900.00	4.75	3,787.25	1,962.88
Franklin.....	1,799.96	900.04		32.30	2,732.30	1,965.07
Fremont.....	1,800.00	809.96		67.72	2,677.68	1,965.07
Greene.....	1,804.13	900.85		49.70	2,754.68	1,965.07
Grundy.....	1,700.00	800.00	22.50	23.00	2,545.50	1,965.07
Guthrie.....	1,802.50	961.25	50.00	56.76	2,870.51	1,965.07
Hancock.....	1,800.00	1,120.00	10.00	44.78	3,074.78	1,965.07
Hardin.....	1,725.00	870.00	35.00	31.61	2,661.61	1,965.07
Hardin.....	1,900.04	1,115.00			3,015.04	2,114.66
Harrison.....	1,602.65	1,064.15		121.46	2,688.26	1,965.07
Henry.....	1,779.17	1,011.53		21.75	2,712.44	1,965.07
Howard.....	1,703.33	825.80		32.25	2,569.41	1,965.07
Humboldt.....	1,702.50		161.85	125.48	1,989.83	1,965.07
Iowa.....	1,700.00			19.32	1,719.32	1,965.07
Iowa.....	1,803.36	1,250.00	36.83	116.95	3,197.14	2,123.05
Jackson.....	1,602.42	1,200.00		45.56	3,168.38	2,123.05
Jackson.....	2,000.00		915.00	71.19	2,986.19	2,123.05
Jefferson.....	1,803.81	1,200.00		32.00	3,035.81	2,123.05
Johnson.....	2,000.00	1,200.00	1,550.00	875.15	5,625.15	2,688.18
Jones.....	1,779.11	1,075.50		57.00	2,911.61	2,123.05
Kossuth.....	1,900.00	1,085.33	441.00	135.64	3,562.00	2,123.05
Lee.....	1,900.25	1,095.00	117.00	144.25	3,256.50	2,123.05
Lee.....	2,700.23	1,416.64	1,641.64	81.73	6,840.24	2,123.05
Lincoln.....	2,268.31	1,117.45	5,008.70	216.62	10,433.12	2,123.05
Linn.....	1,703.85	851.93		9.12	2,564.90	1,965.07
Lyon.....	1,801.67	1,020.00	11.00	18.56	2,861.23	1,965.07
Lyon.....	1,801.64	1,020.00	33.99	26.69	2,882.29	1,965.07

## COUNTIES

	Salary of clerk	Salary of first deputy	Additional help	Postage	Total cost of office	Fees collected	Net cost of office	Net profit of office
Adair.....	\$ 1,800.00	\$ 1,100.00	\$ 8.00	49.54	\$ 2,957.54	\$ 2,548.87	\$ 408.67	
Adams.....	2,002.50	1,001.25		739.00	4,742.75	3,852.80	890.00	
Allamakee.....	1,900.00	900.00		516.27	3,316.27	2,567.85	748.42	
Appanoose.....	2,103.80	1,117.80		12.53	4,444.13	4,239.06	205.07	18.64
Arkansas.....	1,803.16	1,050.00	10.64	26.52	3,890.32	1,694.75	2,195.57	
Benton.....	1,704.10	802.00	28.50	50.04	2,684.64	1,389.19	1,295.45	
Black Hawk.....	1,903.54	1,000.00			2,903.54	2,136.62	766.92	
Boone.....	1,803.20	1,103.20	21.00	16.00	3,043.40	1,964.27	1,079.13	
Bremer.....	1,802.40	1,118.67	12.20	1.57	2,935.84	2,021.08	914.76	
Buchanan.....	2,002.50	1,300.00		878.60	4,181.10	3,240.12	940.98	
Buena Vista.....	1,804.15	901.25		110.87	2,816.27	1,534.58	1,281.69	
Butler.....	1,704.17		907.50	86.00	2,697.67	1,140.40	1,557.27	
Calhoun.....	1,702.40	900.00		65.21	2,667.61	1,780.80	886.81	
Carroll.....	1,903.32	1,270.00	80.00	17.22	3,270.54	1,467.25	1,803.29	
Cass.....	1,804.13	1,047.85		40.00	2,892.98	1,105.94	1,787.04	
Cedar.....	2,300.00	1,650.00		86.00	4,036.00	2,744.12	1,291.88	
Cerro Gordo.....	2,300.26	1,653.12	4,788.34	119.32	9,861.04	6,909.54	2,951.50	
Cherokee.....	1,800.00	1,000.00		64.85	2,914.85	1,988.10	926.75	
Chickasaw.....	1,703.84	1,000.00		27.78	2,731.62	1,946.96	784.66	
Clarke.....	1,800.26	900.00		104.48	2,804.74	2,575.79	228.95	
Clay.....	3,359.37	1,708.31	4,403.41	91.00	9,662.09	8,880.55	781.54	
Clayton.....	1,804.13	1,350.00		62.33	3,216.46	2,100.75	1,115.71	
Clemson.....	2,003.33	1,100.00	30.00	111.80	3,315.13	1,757.04	1,558.09	
Crawford.....	2,125.00	1,145.77	612.50	65.00	3,948.27	4,113.24		164.97
Dallas.....	1,902.40	1,400.00	93.00	100.60	3,496.14	3,343.12	153.02	
Davis.....	1,802.50	800.50	17.20	2.00	2,722.18	1,107.15	1,615.03	
Decatur.....	1,804.17	858.71		47.23	2,710.11	2,553.15	156.96	
Delaware.....	1,701.32	900.00		31.30	2,602.72	1,791.32	811.40	
Dubuque.....	2,304.17	1,300.00	1,300.00	33.00	4,891.17	3,441.93	1,449.24	
Emmet.....	1,800.00	1,000.00		77.66	2,877.66	1,297.33	1,580.33	
Fayette.....	1,804.07	952.00	145.00	105.55	3,106.62	2,185.28	921.34	
Floyd.....	1,801.17	953.34		36.80	2,741.31	1,499.16	1,242.15	
Franklin.....	2,302.88	1,400.00	1,200.00	78.15	4,981.03	3,412.26	1,568.77	
Greene.....	1,700.00	850.00	16.80	75.24	2,642.13	1,818.39	823.74	
Grundy.....	1,900.00	1,175.00		41.27	3,116.27	3,227.38		111.11
Guthrie.....	3,377.74	5,204.81	2,084.02	243.04	11,870.54	13,398.75	1,528.21	
Hancock.....	1,700.00	804.81		104.81	2,609.61	6,644.45	1,100.36	
Hardin.....	1,800.00	1,000.00		78.28	2,878.28	3,288.33		410.05

Total.....\$194,271.29 \$108,316.89 \$54,927.43 \$28,100.19 \$365,965.50 \$286,439.24 \$89,524.17 \$16,048.61



TABLE NO. 7—SHERIFFS.

Salaries, Expense Board of Prisoners and Net Cost of Office for the Year 1919.

## PART I

COUNTIES	Salary					Board, care and washing for prisoners
	Sheriff	First deputy	Additional help	Postage		
Adair	\$ 1,665.11	\$ 335.30		\$ 12.00	\$ 235.28	
Adams	1,590.00	814.44		18.40	92.55	
Allamore	1,700.00	1,090.00		32.00	21.35	
Appanoose	1,919.00	1,338.80		772.47	1,618.44	
Audubon	1,694.72	999.17		18.60		
Benton	1,894.16	1,203.84			39.15	
Black Hawk	2,333.32	1,540.00		7,215.28	1,091.28	
Boone	1,902.42	1,367.47		287.73	11.00	
Bremer	1,701.06	1,053.00		13.40	36.45	
Buchanan	1,703.32	1,007.82		7.99	229.35	
Buena Vista	1,704.17	1,000.00		37.88	214.49	
Butler	1,892.39	984.65		153.80	115.33	
Calhoun	1,703.32	1,020.00		33.75	208.49	
Carroll	1,803.33	1,153.36		7.65	196.35	
Cass	1,701.67	1,080.00		11.40	104.55	
Cedar	1,703.00	985.46		18.45	101.55	
Cerro Gordo	1,990.00	1,540.00		21.80	2,371.46	
Cherokee	1,901.67	1,130.00		153.49	86.80	
Chickasaw	1,704.00	1,040.70		25.88	154.40	
Clarke	1,729.20	903.32		11.28	48.45	
Clay	1,801.50	1,039.33		15.00	184.80	
Clayton	1,902.50	1,197.47		56.00	1,571.55	
Clinton	2,210.00	1,286.66		990.00	174.24	
Crawford	1,777.50	1,239.37		17.00	47.30	
Dallas	1,902.62	1,061.51		125.80	15.45	
Davis	1,701.00	814.15		8.30	132.77	
DeKalb	1,700.00	1,080.00		10.52	119.30	
Delaware	1,704.12	1,080.00		242.55	14.32	
Des Moines	2,033.32	1,310.00		1,929.05	1,669.40	
Dickinson	1,400.00	600.00		103.20	42.02	
Dubuque	2,333.28	1,595.06		53.00	3,309.70	
Emmet	1,739.36	806.66		1,282.50	196.75	
Fayette	1,700.00	1,304.66			8.42	
Floyd	1,705.50	1,300.00			17.75	
Franklin	1,700.00	913.32			11.79	
Fremont	1,700.00	1,028.00			15.50	
Greene	1,705.65	1,140.00			12.85	
Grundy	1,600.00	886.00			2.00	
Guthrie	1,800.50	1,023.75			190.21	
Hamilton	2,000.00	1,157.74			20.00	
Hancock	1,624.92	780.94			5.90	
Hardin	1,798.00	1,123.00			24.58	
Harrison	1,804.99	1,123.28			27.35	
Henry	1,679.17	900.00			32.60	
Howard	1,603.30	912.21			32.00	
Humboldt	1,902.32	999.50			16.13	
Ia	1,709.85	909.77			68.14	
Iowa	1,703.33	1,250.00			6.15	
Jackson	1,802.50	1,193.07			11.35	
Jasper	1,802.00	1,258.00			31.00	
Jefferson	1,708.85	1,083.46			28.00	
Johnson	1,900.00	1,196.60			240.22	
Jones	1,679.15	1,046.50			22.00	
Kearney	1,801.12	1,259.39			69.03	
Kossuth	1,802.00	1,125.21			25.00	
Lee	2,335.31	1,406.64			2,473.24	
Lincoln	2,736.61	1,633.75			68.46	
Louis	1,619.50	872.46			6.55	
Lucas	1,701.66	1,022.50			18.47	
Lyon	1,501.67	1,023.50			35.79	

TABLE NO. 7—PART I—(Continued)

COUNTIES	Salary		Additional help	Postage	Board, care and washing for prisoners
	Sheriff	First deputy			
Madison	\$ 1,710.00	\$ 1,020.00		\$ 73.55	\$ 74.60
Manassas	1,902.46	1,169.59		249.44	668.75
Marion	1,779.00	1,122.00	\$ 448.11	74.26	164.21
Marshall	1,035.94	1,210.20		11.07	800.90
May	1,702.94	937.50	125.50	52.21	91.90
McCall	1,694.67	836.88		3.00	19.85
McDonald	1,002.50	1,040.00			286.80
Monroe	1,503.25	1,249.19	495.80	9.00	1,220.85
Montgomery	1,825.50	940.00	40.00		440.85
Muskegon	1,903.42	1,149.96		27.00	1,055.13
O'Brien	1,008.00	1,121.80		69.22	396.70
Oceola	1,694.74	836.66		20.00	42.10
Palo Alto	1,801.65	1,003.35	1,480.81	22.96	1,297.10
Pape	1,603.10	1,036.00	107.08	39.47	133.65
Perry	1,803.32	1,270.00		40.14	279.35
Plymouth	1,908.32	909.66		30.00	111.65
Pocahontas	2,000.00	1,578.00	18,192.74	181.57	9,704.25
Pottawattamie	2,840.27	1,623.44	6,923.67	47.97	3,784.05
Pottawattamie	1,700.00	1,000.00		28.50	329.15
Poweshiek	1,800.00	879.00		12.00	3.20
Raw	1,702.50	984.75		46.95	249.20
Scott	2,628.43	1,675.00	2,836.66	30.00	6,280.45
Shelby	1,704.16	975.00		76.73	163.20
Sioux	1,903.31	1,107.79		38.50	306.87
Story	1,901.92	1,186.64		80.73	81.55
Tama	1,801.66	1,223.28			
Taylor	1,702.50	1,079.25	634.60		422.98
Union	1,707.16	1,042.08		20.00	292.75
Van Buren	1,601.46	1,098.08		15.50	18.75
Vaughan	2,036.15	1,443.00	990.00	21.00	2,907.80
Warren	1,700.00	1,080.00		21.00	247.85
Washington	1,804.33	1,136.46		7.94	155.20
Wayne	1,704.16	1,051.11		10.40	127.72
Webster	2,035.24	1,143.28	1,417.50	79.14	1,784.55
Winnebago	1,000.00	917.00		28.85	48.70
Winnebago	1,000.00	1,025.00		15.00	89.20
Woodbury	4,585.48		4,964.28	68.25	5,677.25
Worth	1,309.92	399.96	216.33	34.18	290.65
Wright	1,700.00	1,152.50	351.80	15.80	751.02
Total	\$183,475.07	\$105,658.26	\$ 58,594.30	\$ 4,131.16	\$ 53,082.09

TABLE NO. 7—SHERIFFS.

Salaries, Expense Board of Prisoners and Net Cost of Office for the Year 1919.

## PART II

COUNTIES	Mileage and expense paid by county	Other expense	Total cost of office	Fees collected	Net cost of office
Adair	\$ 30.61		\$ 2,408.81	\$ 33.66	\$ 2,375.15
Adams	350.49		3,292.24	82.11	3,210.13
Allamore	120.22		2,923.42	200.65	2,722.77
Appanoose		\$ 901.00	6,430.52	6,430.52	
Auburn	305.64		2,923.15	198.44	2,724.71
Benton	148.65		3,265.90	3,265.90	
Black Hawk	3,296.00		15,446.20	1,432.42	14,013.78
Bonne	907.46	26.40	2,274.32	607.63	1,666.69
Bremser	175.48	2.00	2,982.80	2.90	2,979.90
Buchanan	68.45		3,010.94	1,962.41	1,048.53
Burns	341.21		3,341.66	376.41	2,965.25
Butler	869.58		3,549.26	475.48	3,073.78
Calhoun	619.84		3,585.32	680.73	2,904.59
Carroll			2,959.34	521.69	2,437.65
Cass	292.19		3,179.91	554.59	2,625.32
Cedar	200.85	60.00	3,104.61	167.20	2,937.41
Cerro Gordo	1,408.24		8,367.05	1,345.29	7,021.76
Cherokee	294.45		3,241.91	200.46	3,041.45
Chickasaw	424.88		3,635.61	494.38	3,141.23
Clarke	49.65	10.40	2,822.40	56.45	2,765.95
Clay			3,630.40	3,630.40	
Clayton	437.34		4,028.51	3,961.87	66.64
Clinton	1,841.22		7,631.43	632.62	6,998.81
Crawford	246.60		4,484.41	786.02	3,698.39
Dallas	845.44		4,273.85	449.16	3,824.69
Davis	467.87		3,125.13	3,125.13	
Decatur	76.29	30.65	3,016.70	331.41	2,685.29
Delaware			3,095.64	2,066.64	1,029.00
Des Moines	647.31		7,632.79	480.13	7,152.66
Dickinson	640.39		2,915.13	306.29	2,608.84
Dubuque		828.35	9,530.49	1,241.29	8,289.20
Emmet	815.07	11.00	3,028.69	3,028.69	
Payette	941.32		5,278.55	481.04	4,797.51
Floyd	686.45		3,862.35	94.25	3,768.10
Franklin	229.80	527.22	3,012.56	112.40	2,900.16
Freemont	254.57		3,128.97	329.69	2,799.28
Greene	796.87		4,603.87	506.29	4,097.58
Grimdy	94.95	143.90	2,874.31	105.57	2,768.74
Guthrie	613.19		3,646.60	770.62	2,875.98
Hamilton	173.00		3,186.24	730.02	2,456.22
Hancock	109.85	61.71	2,640.81	69.70	2,571.11
Hardin	226.15		3,294.38	3,294.38	
Harrison	1,261.43		4,838.37	555.51	4,282.86
Henry	901.19		3,840.66	335.14	3,505.52
Howard	219.37		2,857.88	521.66	2,336.22
Humboldt	47.95	8.20	2,674.50	87.90	2,586.60
Iola	162.95	15.90	2,957.61	1,007.61	1,950.00
Iowa	113.80		3,113.43	183.80	2,929.63
Jackson		29.85	3,078.97	130.30	2,948.67
Jessie	745.96		4,232.01	437.65	3,794.36
Jefferson	567.70	97.42	3,920.48	159.95	3,760.53
Johnson	130.53		5,834.96	1,189.56	4,645.40
Johnston	10.75	90.64	2,985.80	495.51	2,490.29
Kearney	81.63		3,215.94	3,215.94	
Kossuth	675.77	56.02	4,257.30	556.13	3,701.17
Law	64.91	183.54	11,495.77	12,941.92	
Lea	326.75		3,474.52	470.02	3,004.50
Lincoln	579.06		4,016.83	16.41	3,999.42
Lucas	763.65		3,156.37	156.94	2,999.43
Lyon	595.50				

TABLE NO. 7—PART II—(Continued)

COUNTIES	Mileage and expense paid by county	Other expense	Total cost of office	Fees collected	Net cost of office
Madison	\$ 81.60	\$ 201.86	\$ 3,333.61	\$ 18.25	\$ 3,315.36
Malaska	160.18		4,193.82		4,193.82
Marion	185.10	17.17	3,790.85	2,566.30	1,224.55
Marshall	613.47	184.29	4,791.67	427.17	4,364.50
Mills	93.96		2,966.19	620.36	2,345.83
Miner	83.85		2,564.63	238.87	2,325.76
Monroe	954.24		4,183.54	541.50	3,642.04
Mitchell	1,389.72		6,388.81	466.04	5,922.77
Monroe	265.79		3,469.14	174.31	3,294.83
Montgomery	387.01	25.38	5,497.50	167.19	5,330.31
Muscatine	511.31	23.25	4,946.38	143.85	4,802.53
O'Brien	176.37		2,679.47		2,679.47
Oceola	1,033.27		6,699.14	444.80	6,254.34
Page	167.08	3.00	3,142.38	490.30	2,652.08
Palo Alto	90.53		3,480.34	292.14	3,188.20
Pawnee	156.44		2,527.41	189.59	2,337.82
Polk	3,460.90	4,035.80	40,302.44		40,302.44
Pottawattamie	5,161.26	41.53	30,422.19	711.66	29,710.53
Poweshock	317.25		3,454.00	125.97	3,328.03
Ramoth	418.46		3,112.68	209.28	2,903.40
Sag	404.63		3,388.03		3,388.03
Salem		1,311.37	14,771.91	1,814.16	12,957.75
Schuyler	374.16	16.00	3,180.25		3,180.25
Sidney	190.87		4,121.00		4,121.00
Story	1,594.70		4,787.63	926.64	3,860.99
Tama	492.92		2,661.14	474.04	2,187.10
Taylor	807.94	8.25	4,654.62	204.47	4,450.15
Union	437.48		3,489.47		3,489.47
Van Buren	227.78		2,869.57	625.91	2,243.66
Wapello	1,482.32	20.15	8,871.39	736.91	8,134.48
Warren	856.09		3,887.94	18.25	3,869.69
Washington	410.59		5,517.52	342.13	5,175.39
Wayne	722.60		3,130.59	275.91	2,854.68
Webster	739.22		2,729.03	1,519.31	1,209.72
Winnebago	25.43		2,639.98	220.61	2,419.37
Winnebago	157.39		3,465.50	374.86	3,090.64
Woodbury	414.21		15,109.47	1,186.48	13,922.99
Worth	296.54	66.90	2,844.48	404.85	2,439.63
Right			3,840.48	611.65	3,228.83

Total \$ 52,919.97 \$ 9,742.70 \$ 490,605.28 \$ 42,309.05 \$ 447,296.23



TABLE NO. 8—SUPERINTENDENTS OF SCHOOLS.

Salaries and Expense of Office and of Normal Work for the Year 1913

## PART I.

COUNTIES	Salaries				
	Superintendent	Deputy	Other clerical help	Postage	Expense visiting schools
Adair	\$ 1,638.45	\$ 825.00	\$ 2.29	\$ 164.23	\$ 596.52
Adams	1,632.34	700.00	145.55	708.85	72.50
Alfalfa	1,800.00	700.00	236.77	133.11	12.41
Appahose	1,772.20	675.00	1.50	176.96	336.52
Atchison	1,632.28	250.00	84.00	47.00	361.53
Benton	1,794.15	980.00	155.52	124.34	286.91
Black Hawk	2,496.64	900.00	427.24	352.52	167.44
Boone	1,702.50	765.00	11.59	182.21	140.69
Butler	1,632.34	187.50	106.25	121.81	118.72
Buchanan	1,645.92	900.00	115.00	277.65	167.28
Buena Vista	2,100.00	675.00	147.20	327.80	101.34
Calhoun	1,705.00	675.00	96.47	284.66	336.52
Carlson	1,635.54	950.00	202.58	277.65	101.34
Carroll	1,800.00	675.00	340.75	327.13	118.72
Cass	1,634.39	499.98	136.99	302.25	167.28
Cedar	1,723.28	1,045.00	22.94	104.55	100.39
Cerro Gordo	2,300.00	1,660.00	293.55	273.96	236.52
Cherokee	1,750.00	881.85	465.07	191.15	101.34
Chickasaw	1,636.00	797.50	94.02	121.67	118.72
Clarke	1,633.39	700.00	92.29	51.00	101.34
Clay	1,800.00	802.50	114.02	104.61	118.72
Clayton	1,800.00	802.50	261.90	327.13	101.34
Clinton	2,499.50	1,000.00	236.22	327.13	118.72
Crawford	3,000.00	1,200.00	225.00	163.91	101.34
Dallas	1,701.00	900.00	54.50	327.13	118.72
Davis	1,635.48	66.00	202.27	90.25	101.34
Deaton	1,632.32	540.00	491.70	140.43	118.72
Delaware	1,800.00	720.00	42.50	133.43	101.34
DeWitt	2,000.00	685.00	100.00	164.40	118.72
Dickinson	1,600.00	720.00	19.50	101.34	118.72
Dubuque	2,266.58	633.10	47.25	217.58	101.34
Emmet	1,632.33	58.00	147.85	327.13	118.72
Fayette	1,700.00	853.94	5.00	233.68	101.34
Floyd	1,635.01	624.55	900.00	87.25	140.69
Franklin	1,800.00	624.55	106.69	277.65	118.72
Fremont	1,632.32	806.66	44.30	157.12	101.34
Greene	1,669.98	562.00	109.91	321.57	118.72
Grundy	1,632.28	12.00	126.65	284.66	101.34
Guthrie	1,834.96	564.00	30.50	218.25	118.72
Hamilton	1,700.00	740.00	73.86	327.13	118.72
Hancock	1,636.00	862.50	45.77	171.78	101.34
Hardin	1,700.00	1,192.10	122.34	406.16	118.72
Harrison	1,705.32	740.00	74.50	327.13	118.72
Henry	1,619.28	90.00	138.50	440.85	101.34
Howard	1,635.90	780.00	60.53	277.65	118.72
Humboldt	1,634.97	728.75	207.04	277.65	118.72
Ia	1,632.29	523.00	84.14	121.81	101.34
Iowa	1,632.53	1,060.00	181.30	327.13	118.72
Jackson	2,000.00	900.00	25.50	434.34	101.34
Jasper	1,700.00	990.00	550.96	277.65	118.72
Jefferson	2,300.00	1,000.00	761.00	327.13	118.72
Jones	1,619.42	900.76	214.14	136.52	101.34
Keokuk	1,794.17	820.00	252.25	277.65	118.72
Kearney	2,000.00	925.00	41.00	214.66	101.34
Lee	1,669.92	318.00	99.39	277.65	118.72
Linn	2,341.01	71.00	73.83	277.65	118.72
Louis	1,643.50	600.00	1.50	5.93	60.50
Lucas	1,634.42	767.21	101.78	277.65	118.72
Lyons	1,625.50	841.65	4.00	76.98	277.65

TABLE NO. 8—PART I—(Continued)

COUNTIES	Salaries				
	Superintendent	Deputy	Other clerical help	Postage	Expense visiting schools
Madison	\$ 1,623.23	\$ 206.00	\$ 50.25	\$ 252.04	\$ 196.87
Malaska	1,825.00	600.00	35.70	841.46	591.10
Manly	2,700.00	1,200.00	190.75	31.75	285.47
Marshall	1,867.98	711.50	139.03	361.53	247.22
May	1,800.00	736.66	8.00	247.22	286.91
McPherson	1,636.00	821.35	12.55	149.00	167.44
Mineral	1,700.00	640.00	.....	234.42	.....
Monmouth	1,700.00	40.50	.....	72.41	.....
Montgomery	1,797.46	359.75	.....	101.34	140.69
Morris	1,900.92	730.61	.....	118.72	336.52
Muskegon	1,800.00	15.33	194.06	171.81	167.28
Myers	1,800.00	480.00	293.50	236.16	100.39
Nebraska	1,701.66	900.00	.....	117.94	188.57
Nemaha	1,628.50	825.00	37.50	182.94	254.59
Nevada	1,782.84	800.00	.....	139.87	100.39
Newton	1,761.66	1,000.00	.....	23.50	108.69
Nichols	1,969.93	840.00	275.00	278.10	240.64
Norman	2,180.50	900.00	206.67	304.32	.....
Nowata	1,616.70	800.00	16.14	248.11	169.23
Okfuskee	1,653.92	125.00	178.50	42.43	302.97
Ottawa	2,083.79	725.00	29.75	426.74	276.40
Ozark	2,400.00	1,140.00	.....	139.14	590.79
Pawnee	1,636.00	.....	129.75	72.72	594.18
Pawnee	1,499.96	1,080.00	.....	238.58	212.80
Perkins	1,800.00	450.00	25.87	106.14	306.14
Perry	1,635.00	675.75	.....	76.64	174.94
Pike	1,626.13	756.68	.....	124.50	520.85
Pittsburg	1,634.16	375.00	96.48	124.48	77.22
Pocahontas	1,999.92	900.00	60.58	575.00	.....
Pottawatomie	1,635.20	900.00	.....	58.00	281.98
Pottawatomie	1,711.25	870.00	18.75	105.66	746.41
Pratt	1,636.70	675.00	23.00	94.19	133.45
Rawlins	1,867.60	900.00	12.00	206.78	250.07
Red	1,630.00	.....	.....	131.38	229.28
Redford	1,800.00	645.00	10.00	75.00	376.11
Redwood	2,400.00	800.00	.....	90.34	267.54
Regis	1,632.26	.....	335.25	363.26	.....
Wright	1,999.90	1,080.00	4.50	210.66	425.35

Total.....\$179,466.13 \$ 63,780.34 \$ 10,607.41 \$ 18,860.40 \$ 27,120.83

TABLE NO. 8—SUPERINTENDENTS OF SCHOOLS.

Salaries and Expense of Office and of Normal Work for the Year 1919.

## PART II.

COUNTIES	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Adair	\$ 337.14	\$ 3,353.54	\$ 302.00	\$ 3,151.54
Adams	252.03	2,217.27	72.50	2,144.77
Adams	323.00	3,359.88	104.50	2,255.38
Appanoose	2,812.79	2,812.79	—	2,812.79
Audubon	2,138.02	66.00	2,072.02	66.00
Benton	561.53	3,603.40	226.00	3,377.40
Black Hawk	434.54	4,718.42	217.00	4,501.42
Boone	529.55	3,318.17	116.00	3,202.17
Bremer	264.50	3,119.50	84.00	3,035.50
Buchanan	60.45	2,908.02	553.84	2,354.18
Buena Vista	434.10	2,703.39	71.00	2,632.39
Butler	32.50	4,755.86	374.00	4,381.86
Calhoun	3,298.59	179.00	3,119.59	179.00
Carroll	3,339.33	94.56	3,244.77	94.56
Cass	107.46	2,986.92	109.00	2,877.92
Cedar	674.50	3,643.05	73.00	3,569.05
Cerro Gordo	381.55	4,249.40	213.00	4,036.40
Cherokee	265.00	4,008.17	184.00	3,824.17
Chickasaw	249.38	3,114.97	299.24	2,815.73
Clarke	361.50	2,830.26	339.33	2,490.93
Clay	459.49	2,538.12	72.00	2,466.12
Clayton	106.00	3,542.25	241.00	3,301.25
Clinton	821.44	4,397.54	275.00	4,122.54
Crawford	421.11	3,214.50	308.00	2,906.50
Dallas	548.39	3,639.17	223.00	3,416.17
Davis	2,655.15	76.00	1,879.15	76.00
Dea	550.77	4,657.27	111.00	4,546.27
Delaware	42.39	3,068.43	3,026.04	42.39
Des Moines	598.33	3,738.31	155.00	3,583.31
Dickinson	241.70	2,769.43	119.00	2,650.43
Dubuque	80.37	3,581.90	527.00	3,054.90
Emmet	2,100.50	52.50	2,048.00	52.50
Fayette	3,564.00	115.00	3,449.00	115.00
Floyd	338.77	1,117.08	149.00	968.08
Franklin	2,746.64	—	2,746.64	—
Freemont	520.91	3,452.85	189.00	3,263.85
Greene	351.64	3,957.80	390.00	3,567.80
Grundy	3,873.32	—	3,873.32	—
Guthrie	386.25	3,011.67	126.50	2,885.17
Hamilton	497.46	2,690.54	188.00	2,502.54
Hancock	378.27	3,108.33	69.00	3,039.33
Hardin	378.15	3,801.90	—	3,801.90
Harrison	253.46	4,465.42	397.50	4,067.92
Henry	362.25	2,557.85	86.00	2,471.85
Howard	251.37	3,174.29	60.50	2,113.79
Humboldt	391.00	3,072.00	290.00	2,782.00
Iowa	301.08	2,698.94	60.00	2,638.94
Jackson	251.40	3,417.06	63.00	3,354.06
Jasper	30.37	2,379.48	—	2,379.48
Jefferson	341.11	2,481.37	236.00	2,245.37
Johnson	344.98	2,589.10	306.12	2,282.98
Jones	57.74	4,308.38	125.00	4,183.38
Keokuk	231.00	4,196.88	168.00	4,028.88
Kossuth	296.17	4,055.37	188.00	3,867.37
Lee	105.14	2,792.40	—	2,792.40
Linn	—	4,343.29	208.25	4,135.04
Louis	274.50	2,590.98	—	2,590.98
Lucas	546.50	2,198.88	307.00	1,891.88
Lyon	—	2,721.86	—	2,721.86

TABLE NO. 8—PART II—(Continued)

COUNTIES	Expense of normal institute	Total cost of office	Less fees of office	Net cost of office
Madison	\$ 158.38	\$ 2,683.17	\$ 230.00	\$ 2,453.17
Manitowish	3,073.20	152.00	—	3,225.20
Marquette	330.91	3,747.88	—	3,747.88
Mason	400.75	3,470.70	105.50	3,365.20
Marshall	328.40	3,405.49	143.00	3,262.49
McDonald	545.95	3,315.86	1,128.17	2,187.69
Meriden	—	2,634.43	—	2,634.43
Monroe	556.00	2,550.19	119.00	2,431.19
Monroe	368.63	2,767.29	188.00	2,579.29
Monroe	448.26	3,634.03	399.00	3,235.03
Monroe	300.02	2,647.49	174.00	2,473.49
Monroe	12.54	3,152.78	54.00	3,098.78
Monroe	457.70	3,345.87	208.00	3,137.87
Page	—	3,038.53	177.00	2,861.53
Palo Alto	70.85	2,561.52	352.50	2,209.02
Plymouth	284.58	3,177.74	76.00	3,101.74
Polk	459.22	4,152.89	201.00	3,951.89
Polk	469.29	4,237.20	171.50	4,065.70
Putnam	577.55	3,427.78	227.00	3,170.78
Puuksuk	94.73	2,279.55	301.57	1,977.98
Ringgold	341.30	3,913.88	—	3,913.88
Saunders	4,029.80	—	4,029.80	—
Scott	350.95	2,484.63	—	2,484.63
Shellsburg	121.20	4,473.54	—	4,473.54
Sioux	229.55	3,561.69	107.00	3,454.69
Star	686.00	3,742.30	105.00	3,637.30
Tama	209.71	2,790.04	62.00	2,728.04
Taylor	1.49	2,749.65	—	2,749.65
Union	—	2,614.34	149.00	2,465.34
Van Buren	556.83	4,096.33	159.00	3,937.33
Warren	310.00	3,293.28	115.50	3,177.78
Washington	3,248.92	—	81.00	3,330.92
Warren	2,561.84	235.00	2,326.84	235.00
Whelan	3,236.45	243.00	2,993.45	243.00
Winnebago	244.10	2,634.55	164.00	2,470.55
Winnebago	329.00	3,236.11	165.00	3,071.11
Woodbury	3,777.74	—	3,777.74	—
Worth	292.11	2,715.79	96.00	2,619.79
Wright	295.54	3,567.01	143.50	3,423.51

Total.....\$ 36,280.37 \$336,008.50 \$ 14,885.52 \$ 311,122.98



TABLE NO. 9—COUNTY RECORDERS.

Salaries and Expense, Fees Collected and Cost of Office for the Year 1915.

COUNTIES	Salaries				Total cost of office	Fees collected	Net cost of office	Net profit of office
	Recorder	Deputy	Additional help	Postage				
Adair	\$ 1,471.80	745.00	69.80	75.00	2,361.26	1,428.35	932.91	
Adams	1,564.00			22.94	1,586.94	953.00	633.94	
Albany	1,600.00		25.00	41.00	1,716.00	827.60	888.40	
Appanoose	1,880.22	942.61	430.50	56.72	3,272.07	1,975.50	1,296.57	
Arbutnot	1,471.30	915.00		14.60	2,400.90	1,029.35	1,371.55	
Bacon	1,664.71	624.84		82.60	2,372.24	1,263.75	1,108.49	
Black Hawk	2,175.22	1,054.16	1,109.50	50.04	4,389.02	6,083.05	\$ 1,693.93	
Bonine	1,765.36	948.70	31.68	40.62	2,776.96	1,925.85	851.11	
Bremont	1,640.90	115.00		37.71	1,807.37	819.80	987.57	
Buchanan	1,631.32	841.40	58.80	45.50	2,588.52	1,366.00	1,222.52	
Bureau Vista	1,094.21	833.92		37.84	2,476.00	1,727.30	748.70	
Butler	1,602.42	841.00		60.27	2,503.69	1,321.00	1,182.69	
Calhoun	1,631.31	960.00	10.00	54.26	2,671.57	1,283.85	1,387.72	
Cardell	1,680.97	833.32		121.97	2,635.26	1,518.90	1,116.36	
Cass	1,681.59	1,060.00		34.62	2,776.21	2,172.20	604.01	
Cedar	1,602.97		228.54	58.87	1,890.38	1,287.95	602.43	
Cerro Gordo	1,875.00	988.23	1,422.66	67.68	4,353.47	5,201.10	847.63	
Cherokee	1,618.67	960.00	49.28	56.60	2,685.55	1,718.75	966.80	
Chickasaw	1,684.80	870.00		47.57	2,512.37	1,393.00	1,119.37	
Clarks	1,496.66	781.30		17.40	2,275.36	1,079.50	1,195.86	
Clay	1,471.70	900.00		45.80	2,417.50	1,762.80	654.70	
Clayton	1,705.97		106.00	74.65	1,886.62	1,174.75	711.87	
Clinton	2,005.00	1,200.00	750.00	84.10	4,039.10	3,017.35	1,021.75	
Crawford	1,628.68	1,700.00	37.50	56.43	3,422.61	1,975.33	1,447.28	
Dallas	1,710.51	825.00		52.14	2,587.65	1,430.80	1,156.85	
Davis	1,471.72	725.85		33.17	2,240.72	1,409.33	831.39	
Decatur	1,599.00	1,080.00		34.53	2,713.53	2,104.50	609.03	
DeKalb	1,602.71	820.00		29.75	2,452.46	1,639.21	813.25	
Des Moines	1,033.31	940.00		21.00	2,004.31	1,055.85	948.46	
Dickinson	1,334.00	600.00	31.50	47.81	1,973.31	1,390.00	583.31	
Dodge	1,290.42	854.00		47.00	2,191.42	1,785.50	405.92	
Emmet	1,496.66	733.22		46.50	2,276.38	1,298.37	978.01	
Fayette	1,796.00	964.15		39.24	2,799.39	1,975.00	824.39	
Floyd	1,692.49	964.00	28.10	58.12	2,742.71	1,441.95	1,300.76	
Franklin	1,680.96	800.00	50.00	33.10	2,564.06	1,483.66	1,080.40	
Fremont	1,599.97	799.98		63.48	2,463.42	1,813.65	649.77	
Grundy	1,684.21	790.96	58.50	51.25	2,514.92	1,619.70	895.22	
Guthrie	1,495.66	832.65		17.94	2,346.25	1,081.38	1,264.87	
Hamilton	1,602.50	969.17	30.00	44.66	2,646.37	2,420.35	226.02	
Hamlet	1,696.96	823.33	24.00	64.75	2,588.74	1,490.15	1,098.59	
Harrison	1,486.97	729.94		113.75	2,330.66	1,485.75	844.91	
Hardin	1,684.06	1,230.00	15.00	82.77	2,991.77	1,965.30	1,026.47	
Harrison	1,620.44	983.32	102.00	51.71	2,767.47	2,407.50	359.97	
Henry	1,379.17	788.79		30.20	2,206.16	1,398.00	808.16	
Howard	1,471.11	425.85		68.27	1,965.23	1,117.35	847.88	
Humboldt	1,489.94		314.00	145.88	1,950.82	1,390.30	560.52	
Ia	1,490.00	783.29		7.35	2,280.64	1,616.00	664.64	
Iowa	1,602.78	880.00		49.59	2,532.37	1,501.60	1,030.77	
Jackson	1,600.00	823.32	58	29.78	2,503.68	1,083.10	1,420.58	
Jasper	1,700.00	965.00	131.00	19.86	2,795.86	2,501.00	294.86	
Jefferson	1,602.77		108.00	82.60	1,713.37	1,354.95	358.42	
Johnson	1,766.07	1,200.00		64.30	3,031.03	1,765.30	1,265.73	
Jones	1,579.07	984.31		65.11	2,628.49	1,735.50	892.99	
Keokuk	1,671.30	840.00		73.70	2,585.00	1,737.50	847.50	
Kossuth	1,698.45	975.00	128.75	34.50	2,837.50	2,089.50	748.00	
Lee	1,777.50	1,296.64	340.00	66.59	3,470.73	1,994.45	1,476.28	
Linn	1,540.00	1,045.07	1,223.88	72.60	4,881.55	6,178.90	1,297.35	1,583.60
Louis	1,471.78	725.80	7.50	8.51	2,213.68	1,109.85	1,103.83	
Lyon	1,691.01	800.85		19.98	2,511.84	1,398.75	1,113.09	
	1,480.90	963.00	35.94	34.85	2,514.72	1,228.45	1,286.27	

TABLE NO. 9—(Continued)

COUNTIES	Salaries				Total cost of office	Fees collected	Net cost of office	Net profit of office
	Recorder	Deputy	Additional help	Postage				
Madison	\$ 1,900.00	940.00	12.25	34.20	2,886.55	1,619.80	1,266.75	
Manitowish	1,849.15	865.70	501.00	428.84	3,644.70	2,227.70	1,417.00	
Marion	1,607.00	833.00	52.50	41.50	2,535.00	1,596.10	938.90	
Marquette	1,820.80			35.35	2,603.17	2,739.30	126.13	
May	1,603.90	120.00	60.00	33.28	1,817.21	1,388.60	428.61	
McDonald	1,471.15		179.70	31.71	1,682.56	901.00	781.56	
Menomonie	1,400.25	833.33	45.00		2,278.58	2,248.10	30.48	
Monroe	1,771.08	887.68		48.05	2,706.81	1,343.00	1,363.81	
Monticello	1,602.50	801.21	15.00	6.40	2,425.11	1,578.80	846.31	
Monroe	1,770.64	866.28		35.50	2,704.42	3,188.70	484.28	
Monroe	1,604.14	807.75	42.26	66.29	2,500.44	2,029.75	470.69	
Neenah	1,470.84	783.23		42.57	2,297.74	955.60	1,342.14	
Neenah	1,666.80	840.00		154.04	2,660.84	2,997.85	\$ 336.92	
Neenah	1,460.20	900.00	69.00	132.18	2,561.38	1,558.15	1,003.23	
Neenah	1,671.12	1,000.00		22.87	2,793.99	2,154.25	639.74	
Neenah	1,604.16	1,000.00		46.00	2,644.16	1,525.70	1,118.46	
Neenah	2,000.00	4,500.00	6,688.44	292.00	14,380.44	14,732.80	\$ 352.36	
Neenah	2,133.28	1,322.28	1,800.00	292.21	5,558.77	10,284.75	4,725.98	
Neenah	1,600.00	800.00	65.00	103.64	2,568.64	2,902.35	333.71	
Neenah	1,472.36	793.36	7.50	40.10	2,313.32	1,739.39	573.93	
Neenah	1,603.30	900.00		82.98	2,586.28	1,499.25	1,087.03	
Neenah	2,441.05	1,022.31	1,732.25	54.25	5,660.46	5,788.50	128.04	
Neenah	1,804.00	900.00		25.51	2,729.51	1,309.05	1,420.46	
Neenah	1,769.97	1,192.00	99.60	20.44	3,162.01	1,813.45	1,348.56	
Neenah	1,733.22	616.64	381.22	65.00	2,796.19	2,404.10	392.09	
Neenah	1,606.64	900.00	24.86	65.68	2,596.92	1,597.80	999.12	
Neenah	1,602.50	799.99	10.00	31.58	2,444.07	1,600.50	843.57	
Neenah	1,604.69	748.72	44.25	42.16	2,439.23	1,953.90	485.33	
Neenah	1,468.87	920.00	11.50	41.41	2,441.78	1,798.37	643.41	
Neenah	1,609.25	104.42	19.00	45.00	1,838.13	2,304.32	466.19	
Neenah	1,600.00	834.00	108.00	48.25	2,590.24	1,837.60	752.64	
Neenah	1,672.19	881.46	107.56	77.67	2,739.31	2,039.55	699.76	
Neenah	1,617.16			47.00	1,664.16	1,563.00	101.16	
Neenah	1,478.17	1,400.00	25.00	33.47	3,305.64	3,044.40	261.24	
Neenah	1,920.00	729.74	5.97	22.82	2,678.53	1,619.90	1,058.63	
Neenah	1,670.66	150.00		10.00	1,830.66	1,181.46	649.20	
Neenah	2,900.00	1,482.28	3,002.50	291.21	7,677.29	11,409.50	3,732.21	
Neenah	1,466.64		180.35	47.03	1,694.02	1,049.65	644.37	
Neenah	1,500.61	1,000.00	10.80	125.69	2,736.42	1,809.40	927.02	
Total	\$ 166,001.20	\$ 884,283.75	\$ 222,614.70	\$ 7,405.79	\$ 2,879,351.28	\$ 3,000,405.85	\$ 121,054.57	

TABLE NO. 10—COUNTY ATTORNEYS.

Salaries and Expenses and Total Cost of Office for the Year 1919.

COUNTIES	Salary of attorney	Additional compensation on fees, etc.	Total compensation	Assistant county attorney	Postage	Assistant counsel	Expense	Total cost of office
Adair	\$ 666.15		\$ 666.15	\$ 15.00	\$ 5.00		\$ 40.11	\$ 726.26
Adams	669.99	31.51	1,031.41		44.47			1,116.88
Allamakee	1,366.00	125.00	1,325.00					1,325.00
Appanoose	1,392.50	225.00	1,597.50		110.84		\$ 355.50	\$ 2,063.84
Audubon	999.96	41.00	1,040.96		6.46		62.41	1,109.83
Benton	1,192.29	85.00	1,277.29		49.00		777.04	1,383.33
Black Hawk	1,075.90	736.84	2,701.84	1,375.00			1,872.34	5,549.18
Bloom	1,233.30	215.00	1,548.30	90.00			4.00	1,642.30
Bremner	1,196.00	54.50	1,250.50		21.78		304.36	1,486.64
Buchanan	1,300.02	69.40	1,369.42				399.17	1,768.59
Bureau Vista	1,150.56	150.56	1,301.12				75.44	1,426.56
Huller	1,129.26	57.00	1,256.26				181.66	1,437.92
Calhoun	1,197.33	9.00	1,206.33				303.54	1,509.87
Carroll	1,260.02	359.70	1,619.72				72.00	1,691.72
Cass	1,194.62	84.45	1,279.07		24.15		172.63	1,476.25
Cedar	1,269.96	64.50	1,334.46		5.00		168.00	1,507.46
Cerro Gorio	1,625.00	470.65	2,095.65	538.00	5.75		756.00	3,395.40
Cherokee	1,169.54	118.20	1,317.74		18.06		95.00	1,510.80
Chickasaw	1,200.00	66.70	1,266.70		3.12		216.00	1,485.82
Clarke	968.22	54.00	1,022.22		15.00			1,037.22
Clay	1,000.00	160.50	1,160.50				202.50	1,363.00
Clayton	35.78	46.21	81.99				912.50	994.49
Clinton	1,971.25	79.50	2,050.75		34.00		1,187.50	3,272.75
Crawford	1,162.41	48.25	1,210.66		46.75		158.81	1,416.21
Dallas	1,474.90	294.74	1,769.64	75.00	140.20		184.36	2,129.80
Davis	1,000.00	14.30	1,014.30				118.00	1,132.30
Decatur	1,300.00	422.56	1,722.56		36.74		49.51	1,788.81
Delaware	1,300.00	54.45	1,354.45		24.56		34.56	1,413.57
Des Moines	1,759.00	45.00	1,764.00		32.00		170.15	1,966.15
Dubuque	666.00	239.50	1,120.50				125.80	1,246.30
Emmet	2,242.01		2,242.01	3.00	1,500.00		148.35	3,792.36
Euclid	999.96	55.13	1,055.09		9.81		1,222.58	2,287.48
Fayette	1,471.34	322.32	1,803.66		80.80		152.72	1,937.10
Floyd	1,186.68	277.28	1,463.96		22.04		59.00	1,545.28
Franklin	1,359.11	130.50	1,489.61		12.71		1,484.25	2,976.57
Freemont	1,300.00	192.00	1,492.00		125.00		52.61	1,669.61
Grundy	1,300.02	161.50	1,461.52		31.24		617.00	2,070.26
Guthrie	1,000.00	90.65	1,090.65				1,690.65	2,781.30
Guthrie	1,166.67	199.50	1,366.17				215.00	1,581.17
Hamilton	1,450.00	30.00	1,480.00				460.00	1,940.00
Hancock	1,000.00	64.00	1,064.00		22.15		130.00	1,216.15
Hardin	1,362.67	168.48	1,531.15		48.22		373.72	1,959.57
Harrison	1,300.00		1,300.00		59.74		240.00	1,609.74
Henry	1,166.61		1,166.61		159.46		145.85	1,471.92
Howard	1,000.00	117.80	1,117.80		3.14		180.25	1,301.19
Humboldt	1,066.64	319.80	1,386.44		22.08		1,488.52	2,897.04
Iowa	999.96		999.96	18.85			221.69	1,239.50
Jackson	1,300.00	108.70	1,308.70		31.60		150.00	1,490.30
Jackson	1,146.63	15.00	1,161.63		22.00		127.00	1,310.63
Jackson	1,475.00		1,475.00		53.32		54.94	1,583.26
Jefferson	1,141.51	24.85	1,166.36				392.25	1,558.61
Johnson	1,475.00	274.74	1,749.74				292.74	2,042.48
Jones	1,199.61	24.00	1,223.61		27.00		253.20	1,503.81
Kearney	1,199.96	59.50	1,259.46				651.29	1,910.75
Kossuth	1,196.77	44.00	1,240.77		18.77		242.67	1,502.11
Lee	2,749.98	206.65	2,956.63		23.80		999.98	3,976.41
Lincoln	2,744.44	226.50	2,970.94		88.44		1,385.76	4,465.00
Louisia	1,000.00	55.00	1,055.00		30.00		75.50	1,160.50
Lucas	1,199.96	100.22	1,300.18				272.19	1,572.37
Lyon	1,199.64	396.42	1,596.06		31.65		249.79	1,877.50

TABLE NO. 10—(Continued)

COUNTIES	Salary of attorney	Additional compensation on fees, etc.	Total compensation	Assistant county attorney	Postage	Assistant counsel	Expense	Total cost of office
Madison	\$ 1,080.24	\$ 96.50	\$ 1,176.74	\$ 200.00	\$ 10.50	\$ 49.16		\$ 1,496.50
Madison	1,471.39		1,471.39		52.50	270.08	832.19	2,644.06
Marion	1,190.00	102.10	1,292.10		36.50	339.99	115.02	1,783.61
Marshall	1,830.00	10.00	1,840.00		20.75		579.81	2,440.56
May	1,107.34	329.75	1,437.09		20.05		76.00	1,533.09
May	998.41	90.45	1,088.86		30.00	26.41	35.72	1,150.99
McDonald	1,080.00	14.50	1,094.50			60.00	90.00	1,244.50
McDonald	1,016.46	262.22	1,278.68		42.50	220.00	393.51	2,510.69
Menard	1,196.00	114.76	1,310.76		11.28	270.82	147.56	1,839.92
Monroe	1,174.95	114.80	1,289.75		100.00		92.66	1,482.41
Montgomery	1,199.58	62.50	1,262.08		45.00		70.00	1,377.44
Morgan	1,000.00		1,000.00			104.00	179.00	1,283.00
Morgan	1,200.07	762.00	1,962.07	1,235.00	18.56		156.94	3,372.57
Morgan	1,000.00		1,000.00				288.00	1,288.00
Morgan	1,196.61	162.30	1,358.91		89.13		1,447.94	2,996.98
Morgan	1,331.35		1,331.35				1,331.35	2,662.70
Morgan	2,500.00		2,500.00	1,884.16	36.00	2,567.84	870.38	7,028.38
Morgan	2,715.81	1,510.80	4,226.61	1,400.00	90.00	1,080.00	28.15	6,845.56
Morgan	1,197.00		1,197.00				492.54	1,689.54
Morgan	1,234.97	65.00	1,300.97		30.00	50.00	1,390.57	2,781.54
Morgan	1,170.82		1,170.82			316.51	537.16	1,824.49
Morgan	3,122.94	620.30	3,743.24	1,500.00	84.00	1,308.88	922.40	7,000.32
Morgan	1,194.94	111.00	1,305.94		21.79		11.34	1,339.07
Morgan	1,475.00		1,475.00			5.00	1,480.00	2,955.00
Morgan	1,427.43	81.94	1,509.37		3.15		45.24	1,557.61
Morgan	1,200.00		1,200.00			150.00	529.90	1,879.90
Morgan	1,200.00	568.25	1,768.25	241.00		661.79		2,671.04
Morgan	1,196.67	64.20	1,260.87		78		474.22	1,785.84
Morgan	1,068.42	138.35	1,206.77				24.74	1,231.51
Morgan	1,744.64	-748.68	2,493.32	614.40	62.47		542.46	3,713.59
Morgan	1,200.00	60.00	1,260.00		5.56		1,290.45	2,555.41
Morgan	1,200.00	107.00	1,307.00		25.00		1,332.00	2,639.00
Morgan	1,199.94	57.50	1,257.44		55.00	300.00	39.24	1,651.68
Morgan	1,800.00	1,029.41	2,829.41		125.00	330.00	286.50	3,570.91
Morgan	867.31	764.31	1,631.62				184.80	1,976.49
Morgan	1,300.00	52.50	1,352.50		40.00		1,392.50	2,745.00
Morgan	2,745.94	219.57	2,965.51	3,000.00	26.63	894.33		6,945.54
Morgan	1,033.28	136.72	1,170.00				15.00	1,185.00
Morgan	1,418.91	30.00	1,448.91		31.00	175.00	42.50	1,657.41

Total.....\$ 133,613.61 \$16,678.54 \$ 150,292.15 \$13,974.08 \$24,396.38 \$20,338.74 \$20,635.22 \$ 207,661.50



TABLE NO. 11—SOLDIERS' RELIEF AND CORONERS.

Compensation and Other Cost of These Offices for the Year 1919.

COUNTIES	Soldiers' Relief Commission			Coroner's Office		
	Compensation of commis-sioners	Expended for relief	Total cost	Coroner's compensa-tion	Expense	Total cost
Adair	139.00	343.75	482.75			
Adams				39.00		39.00
Adams				38.05		38.05
Adams	75.00	1,000.00	1,145.00	125.85		125.85
Adams		1,000.00	1,000.00	10.00	.80	10.80
Adams	50.00	260.00	310.00	39.00		39.00
Adams	100.00	3,611.15	3,711.15	333.80		333.80
Adams		1,845.51	1,915.30	98.40		98.40
Adams	73.20	2,050.00	2,123.20	69.05		69.05
Adams	45.00	475.00	520.00	101.05		101.05
Adams		550.33	550.33	16.50		16.50
Adams	100.50	3,504.10	3,604.60	22.75		22.75
Adams	120.50	1,452.87	1,573.37	10.00		10.00
Adams	60.00	276.57	336.57	29.85		29.85
Adams	129.50	10,150.50	10,850.00	15.00	9.85	24.85
Adams				23.00	33.40	56.40
Adams	276.00	8,708.24	9,044.24	265.80		265.80
Adams	127.00	1,577.54	1,704.54	31.30		31.30
Adams	84.00	30.00	114.00	20.00	14.45	34.45
Adams		807.28	807.28	92.35		92.35
Adams	152.30	691.00	843.30	40.00	41.75	81.75
Adams	130.00	3,646.50	3,786.50	130.00	34.72	164.72
Adams	78.70	3,350.00	3,428.70	32.35		32.35
Adams	225.00	2,490.00	2,715.00	77.30		77.30
Adams	31.80	235.64	267.44	12.00		12.00
Adams	35.00	326.00	361.00	43.00		43.00
Adams	290.00	2,500.00	2,790.00	40.00		40.00
Adams	129.30	80.86	190.16	68.90		68.90
Adams		865.00	865.00	19.00	3.80	22.80
Adams	200.00	1,301.92	1,501.92	241.50		241.50
Adams		1,714.00	1,714.00	45.00		45.00
Adams	15.30	1,502.00	1,517.30	41.00	2.60	43.60
Adams	116.50	1,703.53	1,820.03	60.40		60.40
Adams	94.50	1,152.00	1,246.50	25.00	13.55	38.55
Adams		827.00	827.00	28.85		28.85
Adams	9.00	390.00	409.00	5.65		5.65
Adams	123.77	1,506.00	1,630.77	14.25		14.25
Adams		600.00	600.00	40.35		40.35
Adams		3,010.00	3,010.00	16.00		16.00
Adams	167.50	1,490.00	1,657.50	17.85		17.85
Adams	66.82	250.00	316.82			
Adams	75.00	200.00	275.00	41.00	1.50	42.50
Adams	34.30	185.00	219.30	13.00	8.70	21.70
Adams		225.00	225.00			
Adams		500.00	500.00			
Adams	50.00	619.00	669.00			
Adams	75.00	828.00	903.00	10.00	.65	10.65
Adams	70.37	1,435.10	1,505.47	57.30		57.30
Adams	128.00	2,850.46	2,978.46	20.00	10.75	30.75
Adams	24.50	683.00	707.50	59.70		59.70
Adams		1,451.45	1,451.45	71.00	2.00	73.00
Adams		820.00	820.00	11.50		11.50
Adams		2,915.00	2,915.00	22.00		22.00
Adams	282.00	2,280.84	2,562.84	77.50	33.65	111.15
Adams		614.67	614.67	237.50		237.50
Adams	107.68	551.00	658.68	45.00	4.90	49.90
Adams	120.00	794.00	914.00	35.00	7.15	42.15
Adams	61.00	2,025.00	2,086.00			

TABLE NO. 11—(Continued)

COUNTIES	Soldiers' Relief Commission			Coroner's Office		
	Compensation of commis-sioners	Expended for relief	Total cost	Coroner's compensa-tion	Expense	Total cost
Madison	150.00	727.00	877.00		1.00	1.00
Madison	200.00	3,500.79	3,800.79	10.00	2.00	12.00
Madison		1,000.00	1,000.00	81.30		81.30
Madison	62.00	3,534.50	3,596.50	29.00	3.35	32.35
Madison	72.00	3,442.25	3,514.25	43.75		43.75
Madison		880.10	880.10	2.00		2.00
Madison		450.00	450.00	20.00	3.10	23.10
Madison	36.00	886.34	922.34	156.25		156.25
Madison	25.00	512.80	537.80	49.00		49.00
Madison		949.91	949.91	151.30		151.30
Madison				17.55		17.55
Madison				33.00		33.00
Madison	112.89		112.89	42.50		42.50
Madison		3,009.00	3,105.30			
Madison	63.20	80.00	143.20			
Madison	919.23	10,182.42	11,101.65	1,348.00		1,348.00
Madison	150.00	1,772.85	1,922.85	230.00	143.15	373.15
Madison	190.00	1,077.05	1,267.05	6.00	1.90	7.90
Madison	18.00	229.25	247.25			
Madison	55.00	1,305.00	1,360.00			
Madison	472.63	4,683.28	5,155.90	695.15	258.50	953.65
Madison		18.00	18.00	5.00		5.00
Madison	23.00		23.00			
Madison				26.70		26.70
Madison		3,227.60	3,227.60	54.35	10.05	64.40
Madison	225.00	926.15	1,151.15			
Madison	89.00	99.21	178.21	81.97		81.97
Madison	73.40	721.93	795.33	14.25		14.25
Madison	402.85	5,006.50	5,409.35	296.00		296.00
Madison	24.00	2,775.00	2,799.00	102.10		102.10
Madison		4,777.00	4,777.00	35.85	18.00	53.85
Madison	25.00	1,095.00	1,120.00	28.50		28.50
Madison		3,197.05	3,197.05	277.35		277.35
Madison	17.80	914.50	932.30			
Madison	20.00	628.35	648.35			
Madison	375.00	4,805.00	5,180.00	439.35		439.35
Madison		60.00	60.00			
Madison	60.00	1,830.00	1,890.00			
Total	\$ 8,600.58	\$196,814.33	\$205,414.91	\$ 7,110.00	\$ 683.77	\$ 7,793.77

TABLE NO. 12—ENGINEERS.

Salaries, Expense and Total Cost of Office for the Year 1919.

COUNTIES	Salary of engineer	Assistants	Transportation	Expense	Supplies	Miscellaneous	Total	Drainage eng- neers—Total cost in 1919
Adair	\$ 1,800.00	\$ 861.54	\$ 653.52		\$ 107.90		\$ 3,422.96	
Adams	1,085.00	150.80	535.92		112.81	48.40	2,491.02	
Allamore	1,080.00	777.50	964.20		123.00		3,944.70	
Appomattox	1,625.00					345.90	1,970.90	
Arundel	2,440.00	524.36	14.87			22.97	2,982.20	
Benton	2,800.00	90.40	122.85	30.00	122.64		3,165.89	
Black Hawk	2,080.40	1,835.17	815.41		17.63		4,752.61	
Boone	2,470.00	3,470.70	1,961.12	4.50	16.95	11.14	7,934.36	
Bremer	1,664.50	1,572.62	130.90		718.85	940.33	4,987.20	
Burhanan	2,005.00	119.00	829.30			15.00	3,059.30	
Buena Vista	1,984.75	1,114.32	994.00	164.05	44.15	1.35	4,272.67	
Butler	1,750.00	1,032.80	153.00		282.57		3,218.37	
Callahan	2,040.00	1,265.10	566.95			3,904.85	3,755.34	
Carroll	1,975.00	1,720.25	1,149.16		50.43	20.87	4,900.53	
Cass	2,150.50	531.46	772.84		130.76	5.00	3,585.52	
Cedar	2,119.97	1,962.99	1,337.32	171.50	32.49	5,980.27	3,227.55	
Cerro Gordo	2,132.28	612.80	1,431.59		184.98	11.34	3,972.59	
Cherokee	2,297.50	4,190.42	1,966.52		457.39	8,271.84	12,883.66	
Chickasaw	1,430.00	421.10	821.29		226.65	50.77	2,761.21	
Clarke	1,940.80				30.52	29.15	2,000.47	
Clay	1,660.20	426.35				1,065.90	3,152.45	
Clayton	1,700.00		661.25		28.47	31.15	2,421.87	
Clinton	1,866.00	1,040.75	914.78		44.25	5,375.46	5,870.25	
Crawford	2,510.00	2,130.90	904.48		18.00	10,552.78	13,615.16	
Dallas	1,200.00	2,425.75	1,832.14	164.49	81.68	76.58	4,890.50	
Davis	2,000.00	1,000.00	1,400.00		22.80	5.00	4,427.80	
DeWitt	3,000.50	2,530.80	1,228.55			3,161.89	10,321.69	
Delaware	1,800.00	910.74	567.07			2.00	3,280.81	
Des Moines	2,000.00	980.00	1,000.00			3,580.00	4,560.00	
Dickinson	1,412.00	2,270.70	980.81	110.30	62.47	300.72	5,137.00	
Dubuque	2,749.92	2,120.82	2,192.57		89.41		7,152.72	
Dubuque	1,335.53	2,547.10	488.00			770.30	4,740.93	
Fayette	1,800.00	150.00	550.00		22.85	438.51	2,951.36	
Floyd	1,800.00	960.40	1,040.24	15.99	94.51	68.19	3,965.33	
Franklin	1,560.00	2,325.12	1,672.80	283.94	54.85	13.90	7,900.71	
Freemont	1,600.00	379.12	560.78		46.71	2,880.61	3,567.11	
Greene	1,800.00	2,939.25	2,235.74	59.35	47.13	24.22	7,046.71	
Grundy	2,000.00	2,352.71	1,132.90		133.91	25.54	6,560.15	
Guthrie	2,087.50	917.75	822.30				3,827.55	
Hamilton	2,000.00	1,646.30	820.48	5.74	109.86	7.11	4,584.30	
Hancock	1,593.25	1,559.90	619.18	1.50	134.22	144.75	4,049.80	
Hardin	1,880.80	4,480.50				1,233.58	7,394.88	
Harrison	1,817.50	175.00	607.60			1.75	2,601.85	
Henry	1,700.00		306.10				2,006.10	
Howard	2,387.00	701.55	426.70			2,521.25	3,835.45	
Humboldt	2,066.00	2,075.22	122.96	300.00	245.11	5,200.50	7,889.79	
Ide	1,900.00	306.75	552.91		17.65	2,880.69	3,757.30	
Iowa	1,570.82	2,967.70	1,761.57	192.97	134.69	5,120.17	1,541.30	
Jackson	1,540.00	305.40	190.76		54.97	1.50	2,102.63	
Jasper	2,300.00	1,140.34	543.71			3,886.96	5,830.96	
Jefferson	1,700.00		525.94			773.72	3,000.66	
Johnson	2,000.00	9,811.10	865.67			1,134.86	15,611.63	
Jones	1,555.00	79.50			15.00	1,651.50	2,291.50	
Kearney	1,808.28	502.16		64.53	17.32	1,104.44	3,556.73	
Kossuth	1,800.00	5,610.36	2,063.40			9,877.82	12,949.58	
Lee	1,350.00	600.00				6.15	2,356.15	
Linn	2,435.00	2,108.52			230.32	1,722.00	6,495.84	
Lucas								
Lyon	2,400.00	11.30				50.75	2,471.05	
	2,000.00	1,830.25			120.80		3,951.05	

TABLE NO. 12—(Continued)

COUNTIES	Salary of engineer	Assistants	Transportation	Expense	Supplies	Miscellaneous	Total	Drainage eng- neers—Total cost in 1919
Madison	\$ 1,628.00	\$ 1,844.10	\$ 411.22				\$ 3,883.32	
Mahaska	1,800.00	1,120.00	229.38	108.00		57.37	4,255.75	
Marietta	1,510.00	1,120.00		612.55	61.98	219.08	3,503.51	
Marshall	2,300.00	3,827.54	42.46	5.50	204.24		6,971.74	
Mills	1,800.00		1,174.38	22.50		198.30	3,195.18	
Missile	1,800.00	1,313.37	729.30			32.52	3,855.19	
Monroe	2,504.00					211.61	2,800.54	
Montgomery	1,800.00	1,165.50	20.68	6.50		28.60	3,010.81	
Monroe	3,000.00	1,166.54	31.45		292.64	9.80	4,470.43	
Morgan	2,110.61	3,172.17	230.00		117.05	44.16	5,680.81	
Morris	2,560.67	2,108.24	1,182.92		66.46	82.40	5,900.75	
Muscatine	2,202.25	2,307.35		20.00	160.97	961.66	5,052.15	
Nebraska	2,550.00	425.16	258.80	24.40	46.67	21.00	3,436.72	
Nemaha	1,900.37	1,142.45				3,149.98	4,256.30	
Nemours	1,800.00	1,082.69			90.30	2,068.68	3,953.97	
Ness	2,900.00	6,270.84	2,717.94		205.14	23.50	12,118.42	
Netawaka	2,522.00	2,557.24				1,969.30	7,048.54	
Newton	1,800.00		506.55		19.90	7.27	2,323.87	
Nichols	1,761.86	575.05	755.15		77.00	250.28	3,429.34	
Noble	2,509.11	849.51	494.65			53.78	3,857.05	
Norman	2,100.00	2,540.95	19.87			18.71	6,679.53	
Nowata	1,800.00	776.33	891.80		94.48	33.87	3,656.48	
Okfuskee	3,300.00	2,218.81	341.47	172.76	39.17	6,172.21	10,934.95	
Okmulgee	1,800.00	481.63	919.36		50.14	3,554.96	6,345.05	
Okmuskogee	1,988.19	1,388.94			136.56	946.63	4,354.22	
Ottawa	1,630.00	540.00	690.76			2,857.16	5,117.82	
Ottawa	1,600.00	425.50	866.87		419.76	54.81	3,357.94	
Ottawa	1,469.26	12.00	969.67			2,510.96	1,100.00	
Ottawa	1,787.50	1,110.75	514.91	57.50	282.92	342.74	3,990.32	
Ottawa	1,270.80	1,033.84	479.19		57.73	60.40	3,002.01	
Ottawa	1,500.00				138.21	294.77	1,943.00	
Ottawa	1,333.33	823.33	666.81		28.00	55.80	3,307.23	
Ottawa	963.85	4,379.77	910.92			1,311.73	6,536.27	
Ottawa	2,100.00	648.10	949.59			4,501.61	11,449.94	
Ottawa	1,020.00		799.75		218.77	1,385.00	4,028.52	
Ottawa	2,353.28	5,911.21	3,423.84		782.33	13,470.56	22,540.18	
Ottawa	1,630.00	211.00	566.23	8.45	79.24	5.95	2,594.87	
Ottawa	5,598.68	271.24			640.52	509.21	7,509.65	

Total.....\$191,911.20 \$158,762.00 \$67,108.40 \$ 2,086.71 \$10,679.50 \$20,448.81 \$ 451,937.86 \$ 392,127.60





TABLE NO. 13—COUNTY HOME.

Income and Expenditures for the Year 1919.

## PART II

COUNTIES	Expenditures	Net profits	Totals	Sale of produce	Inventory at end of year	Net cost exclusive of sale of livestock	Net cost per week per head of livestock
Adair	\$ 6,081.50		\$ 15,106.50	2,000.71	\$ 8,800.00	\$ 3,466.79	1.58
Adams	2,472.25	306.54	11,578.85	3,320.73	8,056.10		
Allamore	13,153.50		29,726.25	5,784.14	15,109.80	7,910.41	
Amphibious	4,207.28		4,207.28	337.55		4,369.73	1.88
Antelope	3,860.47	1,714.84	16,081.31	4,658.99	12,032.32		
Benton	12,333.74		28,469.34	3,918.56	15,104.85	8,147.05	3.42
Black Hawk	10,746.19		29,830.01	4,255.70	19,600.21	4,508.10	1.92
Boone	25,514.80		34,117.89	3,784.45	12,488.49	17,844.95	17.39
Bremner	19,073.78		30,660.28	5,486.72	12,290.50	12,808.00	7.06
Calhoun	10,300.86		19,855.79	2,843.56	11,912.16	7,786.52	3.13
Cherokee	8,603.68		18,726.62	5,637.50	10,302.15	11,596.65	4.11
Butler	14,658.26		28,518.14	9,090.43	19,708.71	8,713.45	3.75
Calhoun	10,300.86		19,855.79	2,843.56	11,912.16	7,786.52	3.13
Carroll	7,180.77		14,913.27	1,391.15	6,142.89	6,492.88	17.29
Cass	9,012.25		16,426.47	2,390.51	7,881.00	6,188.30	10.82
Cedar	21,504.30		37,542.29	9,663.66	16,426.47	11,379.13	4.28
Cerro Gordo	14,238.64		30,573.64	12,021.18	36,590.08	362.85	4.21
Cherokee	4,250.15	747.74	15,785.59	5,239.09	10,465.50		
Chickasaw	7,862.29		15,647.64	3,214.36	7,063.79	4,449.32	4.29
Clarke	6,367.40		12,104.05	2,698.76	9,371.29	884.37	4.03
Clay	6,189.91		15,984.61	1,800.67	12,853.27	300.67	1.37
Clayton	6,861.43	485.78	21,122.36	4,001.90	16,130.49		
Clinton	22,570.52		104,975.32	7,891.56	86,518.84	11,356.12	2.39
Crawford	7,437.34		10,740.84	1,467.62	9,363.20	4,002.92	8.40
Dallas	10,547.21		33,341.21	5,114.10	27,818.92	40,819.15	1.50
Davis	11,629.03		18,104.36	1,831.28	9,578.75	10,554.32	7.25
DeFuria	8,512.05		19,665.05	12,549.80	1,964.57	6,161.27	1.15
Delaware	6,841.05		20,024.03	2,243.50	17,677.34	14,446.61	3.01
Des Moines	12,614.64		35,434.14	4,778.81	26,037.96	4,303.78	3.85
Dickinson	4,074.04	1,003.35	1,149.80	4,149.80			
Dubuque	18,618.68		31,291.18	5,224.14	14,196.15	11,820.80	5.33
Emmet	4,758.87		12,908.87	5,190.07	7,017.80	1,786.00	4.35
Fayette	20,785.92		47,131.07	7,485.38	24,786.55	14,862.73	4.35
Floyd	6,513.80		19,863.80	4,832.82	11,426.98	1,601.15	1.93
Franklin	7,179.04	584.05	7,763.09	7,763.09			
Fremont	11,368.90		21,073.89	2,740.48	11,884.32	6,449.09	8.08
Greene	5,074.00		19,613.87	5,815.57	12,329.00		
Gruney	2,974.58		19,232.43	3,330.00	10,470.75	5,622.66	6.52
Hamlin	28,367.93		40,124.88	4,782.56	29,364.90	14,828.25	9.29
Hamilton	10,643.00		24,276.96	14,940.13	4,433.12	4,433.12	4.95
Manitou	6,671.92		18,504.22	6,035.68	11,015.87	1,542.67	1.02
Marion	4,076.51		11,535.71	3,469.94	6,992.15	1,965.32	1.74
Marion							
Henry	6,179.35		19,550.49	4,218.41	12,165.88	1,865.28	1.24
Howard	2,560.62	516.00	5,380.62	976.62	4,404.00		
Humboldt	5,564.18		12,248.42	290.35	11,948.00	117.88	.22
Iowa							
Jackson	29,444.13		49,043.71	19,432.58	29,308.55	2,661.58	4.82
Jackson	14,194.03		22,661.78	10,314.67	19,127.00	2,661.58	1.25
Jasper	19,620.99		29,426.99	7,067.08	14,710.43	5,139.45	2.43
Jefferson	8,581.39		24,254.64	5,980.92	13,637.85	2,315.87	1.25
Johnson	18,706.01		49,343.94	6,801.73	18,067.79	14,802.51	1.95
Keokuk	11,925.73		11,925.73	4,265.73	10,000.00	7,135.73	1.35
Keokuk	8,804.66		17,078.90	4,286.35	10,351.65	2,440.95	1.88
Kossuth	8,169.03		22,105.78	5,286.37	15,346.36	1,472.71	2.15
Lee	15,992.87		20,378.46	2,084.00	14,601.46	13,092.46	2.45
Linn	25,531.78		25,531.78	10,680.41	14,642.37	1,642.37	1.81
Louis	12,290.29	2,217.51	42,433.03	12,396.05	31,127.00		
Lucas	10,650.09		21,596.09	7,074.91	10,840.48		
Lyon	2,661.24		2,661.24			2,661.24	30.30

TABLE NO. 13—PART II—(Continued)

COUNTIES	Expenditures	Net profits	Totals	Sale of produce	Inventory at end of year	Net cost exclusive of sale of livestock	Net cost per week per head of livestock
Madison	9,070.42		29,484.00	3,287.37	21,200.00	4,847.29	5.88
Madison	15,959.25		29,102.86	4,017.31	21,755.50	9,439.63	4.03
Madison	9,070.42		29,484.00	3,287.37	21,200.00	4,847.29	5.88
Madison	20,019.55		74,109.25	12,302.79	35,334.39	25,507.07	5.18
Madison	5,830.08		11,512.10	4,923.33	8,255.25	964.75	1.42
Madison	4,216.80		9,694.80	3,467.09	5,301.80	812.01	3.90
Madison	2,308.18		15,016.18	2,807.54	8,800.00	3,345.50	10.72
Madison	7,502.27		13,409.92	2,703.78	9,386.49	1,225.74	1.66
Madison	13,162.77		36,721.57	3,943.61	19,439.00	5,758.91	1.71
Madison	11,074.28		25,174.63	3,961.06	11,715.25	10,198.22	4.17
Madison	8,222.50	2,574.18	36,076.68	10,439.68	25,640.00		
Madison							
Madison	8,020.44		21,780.90	3,294.54	14,486.25	6,997.29	10.35
Madison	2,970.14		9,056.14	1,359.21	6,139.59	1,257.80	4.84
Madison	8,409.14	2,423.30	24,898.00	6,100.00	18,798.00		
Madison	10,649.07		25,684.47	4,439.55	18,845.00	200.12	.37
Madison	66,308.28		115,997.20	11,445.37	14,191.00	30,440.82	2.17
Madison	12,778.49		20,571.60	7,512.19	19,380.00	2,229.55	1.09
Madison	8,466.25		18,795.18	2,625.35	9,304.77	6,806.00	5.03
Madison	5,046.25	1,610.58	13,175.29	5,769.11	9,406.18		
Madison	5,129.25	2,307.72	19,160.92	5,339.57	13,820.35		
Madison	31,141.25		56,296.25	6,290.00	32,303.00	15,105.63	4.00
Madison	15,745.94		4,432.27	19,211.49	1,080.87	4.16	
Madison	9,191.25		9,191.25		9,191.25		
Madison	30,565.62		37,000.70	11,620.81	22,721.88	11,731.91	7.51
Madison	18,313.34		46,348.29	6,574.32	22,571.12	17,302.65	7.69
Madison	17,255.73		21,426.73	6,182.36	18,007.00	7,177.47	5.75
Madison	8,425.03		16,276.19	2,300.50	9,645.15	4,270.54	8.21
Madison	10,261.24		22,777.25	10,605.28	11,437.78	1,345.71	2.35
Madison	18,335.65		37,308.35	4,214.05	21,765.80	11,578.50	2.93
Madison	5,050.44	32.68	14,122.12	2,472.17	11,680.00		
Madison	28,117.05		51,013.66	18,338.54	14,603.80	18,048.72	5.74
Madison	10,674.07		25,143.02	5,487.39	11,067.00	8,558.63	5.68
Madison	14,447.19		31,008.79	10,584.12	33,084.87	1,339.80	3.37
Madison	3,423.60		18,007.25	1,431.69	4,708.75	9,972.58	4.31
Madison	11,408.10		18,007.25	4,728.00		14,229.17	5.47
Madison	11,408.10		11,408.10		11,408.10	10,554.00	
Madison	3,011.11		10,551.11	1,988.46	6,582.00	1,922.65	2.40
Madison	9.30		79.30		79.30		
Total	\$ 1,130,990.35	\$ 89,637.96	\$ 2,477,994.38	\$ 300,435.72	\$ 1,427,415.14	\$ 559,962.52	\$ 5.04



TABLE NO. 14—COUNTY HOME EXPENSE.

Classified Statement of County Home Expense and Purchases for the Year 1919.

## PART I.

COUNTIES	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing	Medicine and medical attendance
Adair	\$ 1,500.00	\$ 322.88	\$ 314.47	\$ 372.58	\$ 1,097.94	\$ 38.21	\$ 25.41
Adams	600.00	373.19	635.99		425.08		
Alfalfa	1,000.00	1,853.60	839.25	1,318.20	5,231.79	403.37	334.30
Appanoose	1,200.00	720.50	176.68	279.80	823.15	156.42	
Atchison	1,116.00		80.50	73.00	376.10	7.80	15.25
Benton	1,000.00	1,207.45	1,722.45	1,631.11	1,948.46	1,300.61	621.41
Black Hawk	1,800.00	1,434.12	1,716.02	1,396.65	1,070.72	1,065.20	249.96
Boone	1,410.00	1,412.46	2,063.72	1,587.97	1,315.05	161.61	
Brenner	1,805.00	1,861.30	1,733.80	1,355.24	3,960.97	566.79	722.44
Buchanan	2,423.00			1,655.22	3,345.07		
Buena Vista	1,418.00	735.50	2,545.10		396.25	37.15	10.43
Butler	1,620.00	850.79	446.50	312.97	2,073.82	423.30	187.00
Calhoun	1,575.00	2,124.10	1,127.84	473.35	981.07	36.00	39.00
Carroll	1,905.00	340.91	1,239.28	693.86	1,547.56	221.47	1.00
Cass	1,203.22	327.23	2,601.04	439.70	1,019.33	101.31	28.45
Cedar	1,200.00	3,098.32	1,477.66	2,236.38	5,241.39	547.40	902.28
Cerro Gordo	900.00	3,161.00	1,241.30	1,034.99	2,623.71	202.42	125.75
Cherokee	900.00	543.00	668.40	364.79	1,488.12	62.77	75.00
Chickasaw	1,281.00	850.50	1,070.50	747.85	1,674.02	302.07	307.90
Clarke	728.67	699.60	56.66	226.73	1,011.10	15.86	56.00
Clay	900.00	1,041.32	162.12	728.66	947.39	131.50	108.00
Clayton	1,065.00	1,070.19	1,129.10	195.83	1,730.20	549.46	177.80
Clinton	1,500.00	2,630.30	422.14	1,350.99	1,380.22	1,014.56	66.19
Crawford	800.00	51.00	677.50		162.24	162.24	
Dallas	1,200.00	1,932.00	344.67	1,309.10	2,860.79	856.17	246.00
Davis	1,200.00	1,000.00	1,707.19	1,475.29	3,984.49	743.05	60.00
Deaure	1,200.00	520.21	94.50		1,084.37	284.37	256.40
Delaware	1,045.00	1,110.36	227.49	696.26	1,070.40	719.10	162.50
Des Moines	1,106.64	3,003.93	1,422.80	1,830.00	2,050.19	801.17	203.55
Dickinson	900.00	619.15	94.25	162.61	49.70	18.79	37.50
Dubuque	1,011.00	673.80	6,782.00	966.82	2,296.48	1,049.37	206.17
Emmet	1,000.00	680.78	174.42	225.32	327.23	40.40	55.00
Fayette	1,500.00	2,387.84	3,637.25	2,268.57	5,530.91	1,640.78	1,030.53
Floyd	1,000.00	558.35	983.10	404.42	1,431.20	73.25	60.50
Franklin	1,675.00	164.30	90.19	330.15	547.84	197.18	209.40
Fremont	1,200.00	323.05	172.61	351.86	1,133.10	400.00	67.25
Greene	1,805.50		1,254.44		620.38	823.90	346.50
Grundy	800.00	700.90	97.57	729.02	172.80	124.74	
Guthrie	1,480.00	2,634.00	4,064.80	29.20	4,064.43	505.53	170.70
Hamilton	840.00	911.50	511.50	965.01	2,204.58	963.78	588.55
Hancock	1,520.00	705.75	533.20	356.03	125.07	58.37	28.25
Hardin	1,766.17		930.04	39.60	980.55	206.19	35.14
Harrison	No county home						
Henry	1,002.50	1,142.30	342.04	729.21	1,007.51	197.35	300.00
Howard	976.95	33.00	30.55	270.52	784.36		197.50
Humboldt	1,010.00	1,182.92	364.00	413.42	1,475.37	65.05	109.45
Ia	No county home						
Iowa	1,225.00	2,030.65	170.18	1,701.92	1,407.94	212.79	151.26
Jackson	1,000.00	2,210.67	795.45	831.90	2,907.27	829.42	49.40
Jasper	1,200.00	720.50	505.15	696.27	2,951.30	437.45	286.82
Jefferson	1,000.00	2,262.07	225.00	624.58	2,110.00	450.10	121.50
Johnson	1,300.00	1,450.00	812.63	1,554.28	2,646.97	475.25	205.00
Jones	1,600.00	1,520.00	230.12	1,885.37	3,516.04	519.10	515.00
Kearney	1,200.00	842.65	883.22	307.10	2,217.88	504.02	63.28
Keeokuk	1,000.00	1,438.90	433.00	384.24	1,900.05	546.88	211.00
Kossuth	1,005.00	2,810.74	206.35	764.57	5,167.24	646.50	450.79
La	2,000.00	2,534.45	1,718.43	4,990.22	8,050.05	978.86	304.90
Linn	1,000.00	3,218.91	3,311.52	1,206.78	1,972.71	147.53	124.00
Louis	900.00	1,360.01	451.28	801.47	2,023.41	328.30	64.47
Lucas	1,744.94		154.27	177.80		121.94	154.00

TABLE NO. 14—PART I—(Continued)

COUNTIES	Salary of steward	Other help	Repairs	Light, fuel and water	Provisions	Clothing	Medicine and medical attendance
Madison	\$ 900.00	\$ 1,599.27	\$ 1,050.00	\$ 680.11	\$ 1,808.07	\$ 69.47	\$ 247.45
Marshall	1,500.00	1,065.53	762.68	772.63	4,700.63	1,270.28	104.90
Marion	960.00	783.29	402.43	811.48	1,763.53	484.60	104.90
Marshall	1,500.00	2,509.44	6,403.14	4,128.98	6,940.32	857.50	629.53
Mills	1,200.00	1,820.07		270.07	1,086.02	287.05	17.29
Mitchell	780.00	1,213.97	244.96		1,224.31	72.32	149.46
Monona	882.00	665.01	51.50	123.14	623.44	211.79	223.36
Monroe	1,002.50	224.20	733.30	945.12	1,192.55	546.55	139.19
Montgomery	1,300.00	1,056.37	201.17	799.38	2,714.17	244.80	290.00
Muscatine	1,500.00	3,337.36	3,531.36		1,287.00	107.16	96.73
Nash	1,250.00	1,210.85	40.00				
No county home							
Page	1,133.30	1,243.08	128.00	922.16	1,016.01	246.33	175.94
Palo Alto	1,300.00	1,291.11	65.35	90.01	3.30		87.25
Plymouth	1,450.00	1,294.25	1,100.00	265.15	2,410.41	18.50	
Pocahontas	1,500.00	637.09	712.13	1,259.35	2,000.00	770.98	258.21
Polk	1,341.01	1,787.65			48,182.08		2,453.13
Pottawattamie	1,800.00	2,940.46	421.21	2,355.50	1,230.71	945.83	174.83
Pottawattamie	1,000.00	1,218.80	540.30	1,548.02	1,646.92	278.21	79.14
Ringgold	1,425.00	129.35	60.00	216.63	776.18	102.27	18.75
Saunders	1,080.00	1,009.12	632.40	324.73	946.98		
Sawyer	2,625.94	2,302.70	2,730.33	2,088.80	8,221.32	1,085.64	1,071.84
Shelby	1,145.80	330.20	800.54	524.96	650.22	92.15	120.12
Sioux	1,475.00	272.16	264.45	679.07	3,431.37		63.50
Sioux	1,500.00	2,329.00	100.58	1,308.80	3,620.62	300.02	100.00
Tama	1,500.00	2,272.76	1,130.81	2,867.28	2,904.79	853.43	247.60
Taylor	1,500.00	1,227.45	737.82	1,119.46	2,330.50	619.44	180.16
Union	975.00	533.55	302.91	344.45	1,430.92	82.37	20.28
Van Buren	700.00	1,040.30	80.55	567.45	4,025.30		155.05
Wapello	1,400.00	2,730.66	1,113.41	2,537.00	4,130.70	674.72	196.63
Warren	700.00	1,177.40	817.37	458.37		809.34	33.75
Washington	1,320.00	2,829.11	1,861.54	860.95	4,530.25	1,330.74	236.91
Wayne	1,570.00	2,076.93	418.19	1,128.82	2,659.19	601.11	197.00
Webster	1,800.00	1,088.07	1,266.78		1,860.23		
Winnebago	1,280.00	139.33	229.69	404.80	1,635.50		42.00
Winnebago	1,000.00	1,840.22	1,215.03	3,089.75	560.30	427.65	
Woodbury	1,005.00	2,418.78	316.32	1,871.65	2,865.66	630.00	49.15
Worth	850.00	685.00	152.20	505.62	105.00		181.50
Wright	County home is rented	15.35					
Total	\$ 122,918.00	\$ 139,272.42	\$ 98,818.34	\$ 84,024.73	\$ 250,512.80	\$ 89,677.88	\$ 89,944.76

TABLE NO. 14—COUNTY HOME EXPENSE.

Classified Statement of County Home Expense and Purchases for the Year 1919.

## PART II

COUNTIES	Burial expense	Furniture and fixtures	Machinery	Stock purchased	Grain purchased	Insurance	Miscellaneous	Total expenditures
Adair	\$ 137.50	\$ 92.48	\$ 147.72	\$ 1,302.64	\$ 91.23	\$ 25.15	\$ 896.13	\$ 6,084.36
Adams				370.99		66.40		4,424.33
Adamsake	264.65	64.90	361.54	85.00	1,045.77	20.42		13,133.36
Appanoose	95.00		299.35	157.00		29.35		4,707.28
Arden			215.96	380.00	1,013.65	61.50		3,580.17
Benton	44.75	34.00	1,319.52	276.10	107.29	112.50		12,333.74
Black Hawk	253.55	137.99	180.62	394.00	256.55	127.99	1,384.01	30,446.19
Boone	25.40	7,289.91	2,620.94	415.00	147.54	2,132.62		25,214.88
Bremer	60.00	501.17	723.36	737.35	844.48	270.00		19,672.78
Buchanan			3,729.49			1,416.81	12,720.69	28,000.98
Buena Vista				324.85			889.58	2,601.12
Butler	130.00	61.00		300.00	1,048.54		3,301.74	14,666.70
Calhoun	417.50	154.25	2,801.95				422.68	10,359.96
Carroll		99.00	786.15		1,036.91		103.72	7,140.77
Cass			139.60	215.00	365.26	400.92	2,074.77	8,013.25
Cedar	148.00	162.82	390.10	585.41	4,837.90	45.68	1,015.06	33,804.36
Cerro Gordo		73.50	127.00	2,079.01	626.60	43.76	2,036.25	14,226.44
Cherokee		13.50	135.15	119.00	449.25		431.62	4,224.13
Chickasaw	158.00	181.29	43.50	322.00	421.74	90.44	111.37	7,952.29
Clarke		40.65	182.36	344.00	3,049.69		112.94	6,167.40
Clay		4.59	8.40	585.00	949.44	97.63	1,135.96	6,189.11
Clayton	76.20	232.20	502.67	60.00	18.00	342.35		3,207.79
Clinton	363.00	1,206.48	222.72	2,001.00	2,706.01		1,604.00	20,735.20
Crawford		131.85	20.00	1,061.15		60.40	535.20	7,427.24
Dallas	120.00	667.48	128.83	242.50	136.14	239.57	119.39	10,847.31
Davis		304.00	232.88	253.61	2,011.86		50.56	11,089.03
Decatur		320.00	2,627.50		1,113.50	77.61	421.02	6,512.96
DeKalb	190.00	124.14		620.75	122.40	398.72	620.63	4,841.87
Des Moines		614.00	280.13	122.50	202.00		12,614.04	13,814.64
Dickinson		2.60	32.40	292.15	18.50	176.00		2,674.43
Dubuque		1,117.44	142.63		105.25	80.54		19,213.68
Emmet		385.00	1,085.00	129.45	10.00	297.80		4,758.27
Payette	316.87	1,308.15	191.00	3,739.43	409.46	1,027.23		25,085.92
Floyd	188.00	36.50	342.00	121.10	23.53		802.88	6,312.86
Franklin		412.50	795.76	2,143.35		410.34		7,179.04
Freemont	40.00	129.05	1,145.85	430.36	394.00	56.25	5,054.49	11,560.90
Greene			292.60				730.00	3,054.00
Grundy			405.58	40.00			135.00	2,974.06
Guthrie	45.00	1,885.57	1,783.42	1,668.81	4,576.03	85.50	1,012.80	23,967.83
Hamilton		215.02	220.60	1,325.65	773.61		1,625.30	10,045.00
Hancock		35.22	1,559.56	22.65	955.56		48.35	5,671.92
Hardin	65.00		40.00	525.00	490.96		196.58	4,608.21
Harrison							368.23	6,179.25
Henry	25.00	369.36		70.15	685.00	38.65		2,560.02
Howard			111.00	140.00		9.35		294.21
Humboldt	5.00	57.41	329.28	805.00	312.13			5,964.13
Iowa		1,762.07	245.60	4,776.00	2,880.52		2,775.80	19,444.13
Jackson		126.77	318.00	2,959.18	325.50		1,078.98	14,194.00
Jasper	67.00		100.00	294.00	776.59		15.00	3,029.66
Jefferson			785.55				113.65	8,281.39
Johnson	123.00		629.00		15.00	1,882.23	7,974.43	18,700.11
Jones	666.51	732.18	29.55	325.08	18.00	1,167.51		11,925.71
Keeokuk	148.00		412.50		1,430.15	125.30		773.65
Kossuth	87.50	30.00	400.46	1,600.31		788.91		8,109.82
Lee	50.00	107.14	292.75	92.00		284.35	2,621.25	25,371.79
LeFlore	125.00	140.84	579.07	1,395.56	561.59		9.00	12,280.29
Louis		18.00	174.74	130.00				18,000.00
Lucas		81.39	55.00	1,301.50	2,731.86		547.77	2,608.24
Lyon	125.00		8.44		34.40		177.79	

TABLE NO. 14—PART II—(Continued)

COUNTIES	Burial expense	Furniture and fixtures	Machinery	Stock purchased	Grain purchased	Insurance	Miscellaneous	Total expenditures
Madison	\$ 42.75	\$ 78.30	\$ 1,403.49	\$ 57.35	\$ 1,537.50		\$ 130.70	\$ 2,676.42
Malaska		244.10	2,224.30	2,368.20	60.00	7.90		15,969.29
Marion		47.00	1,824.05	670.00	1,668.58		134.69	9,674.47
Marshall		4,590.65	7,255.12	2,538.12			550.85	39,019.25
Mills			72.05	68.00	111.30	264.45		5,836.08
Missile		33.50	110.00	40.00	1,098.17	34.13		4,116.80
Monroe		22.05	15.00	56.10			118.61	2,568.18
Montgomery	40.00	25.00	235.50	2,430.78	1,001.92		409.07	7,502.27
Morgan	72.50	65.80	1,834.00	1,331.56	1,975.00	53.74	1,770.73	13,102.77
O'Brien		65.80	55.30	70.00	114.77	49.20	747.94	12,074.28
O'Connell		168.50	874.72	150.00	330.80	861.30	335.30	8,255.50
Oreola								
Page	158.50	455.70	100.00	175.00	1,837.72	529.54	847.82	8,970.44
Palo Alto				1,110.00	90.19	19.29	119.26	2,970.14
Plymouth		31.50	1,221.45	340.00	268.62		30.26	8,460.14
Pocahontas	130.00	256.35	517.60	951.65	300.80		794.10	10,640.67
Polk		224.00					666.60	66,328.74
Pottawattamie	60.00	97.50	240.00	128.00	2,137.50	65.25	905.27	12,778.40
Poweshiek	30.50	264.51	45.00	325.00	1,082.32		1,338.27	9,803.29
Ringgold	55.50	86.72	146.22	294.45	1,167.64		536.02	5,010.25
Rock			200.00	866.90				5,129.20
Scott	325.00	548.87	157.75	1,376.00	2,644.23	330.00	4,509.72	31,141.23
Shelby		9.00	165.00		2,315.57		6,580.14	
Sioux		320.31		211.00	1,188.55	19.10	568.80	9,191.25
Starke		242.55	18,145.57	2,566.08			333.90	30,055.02
Tama	78.00	103.68	482.06	383.50	922.07	48.72	1,178.15	18,313.54
Taylor		43.50	228.57	2,000.50	5,403.59	907.20	562.84	17,355.73
Union	50.00	143.53	608.32	3,028.28	362.77	246.00	439.59	8,435.63
Van Buren			175.00	4,309.99	1,693.43	31.82	730.00	10,563.24
Wapello	274.80	78.85	1,575.30		992.19	464.38	2,076.15	18,235.65
Warren				150.00	341.11	413.49	5,690.44	
Washington			150.00	834.69	4,861.58		9,343.68	28,147.95
Wayne	6.65	104.88	297.37	2,885.00	2,735.76	1,170.50	939.91	16,674.12
Webster		50.00	31.00	1,467.90			1,420.11	14,447.19
Winnebago			7.00		218.00	12.85	73.43	3,425.00
Winnebush	65.00	51.25	108.51	415.77	222.25			18,967.36
Woodbury		96.61	90.00		239.00		1,791.00	11,408.19
Wright	54.00	608.28		40.00			150.81	2,911.11
Worth						63.86		79.30

Total.....\$ 5,360,028,808.71 \$62,533.86 \$74,239.86 \$92,414.25 \$17,050.01 \$84,856.54 \$ 1,130,986.35





TABLE NO. 15—CARE OF POOR.

Statement as to Expense in Care of the Poor Outside of the County Home—1919.

## PART II

COUNTIES	Rest	Transportation	Dependent children	Cash allowance	Pension for blind	Miscellaneous	Total
Adair	\$ 1,928.00	\$ 234.00	\$ 1,612.50		\$ 119.50	\$ 27.70	\$ 5,719.82
Adams		291.00				2,988.00	
Allamakee	\$ 255.00	59.08	4,155.00	2,305.00	275.00	2,704.30	10,749.38
Appanoose	1,699.92		10,478.50		208.10	229.95	12,316.47
Ashtabula	72.00		1,682.53				1,754.53
Benton	20.00	92.94	4,731.32		2,769.50	45.49	15,898.65
Black Hawk							
Boone	745.35	57.35	17,801.05	380.62	1,800.00	2,127.05	22,969.80
Bremer	80.00	38.82	2,545.80	295.00	300.00	55.56	4,890.24
Buchanan	56.25	28.84	5,339.49		7,482.94		13,407.48
Burns		30.88	2,692.50	881.00	750.00	72.17	4,416.55
Butler	525.00	21.00	1,945.00		1,027.68	7,706.32	11,225.00
Calhoun	408.00	48.52	2,538.20			316.15	3,210.87
Carroll	659.15	97.10	4,431.10		600.00	78.02	9,884.42
Cass	113.60	28.21	2,741.00		203.50	12.80	3,623.11
Cedar	130.00	32.75	18.00	1,824.00	1,087.50	1,346.00	7,268.25
Cerro Gordo	338.00	202.84	7,832.40	155.24	11.05	144.74	9,568.29
Cherokee	432.50	34.25	1,722.00		306.90		2,502.65
Chickasaw	5.00	16.87	4,064.30	880.72			5,067.89
Clarke		6.05	264.00		275.00	2,005.00	
Clay		8.00	2,134.40		450.00	127.50	2,719.90
Clayton	11.68	3,439.62	1,307.00		955.00	45.00	5,747.30
Clinton	1,749.71	182.42	11,037.33	49.00	4,550.71	8,920.88	26,339.05
Crawford	276.50	314.78	1,296.15	399.50		6,819.30	9,806.23
Dallas	146.84	10,161.82	7.80	1,000.00	3.15	15,147.22	26,320.83
Davis	37.80		1,702.50		37.50		1,777.80
Decatur	229.80		2,730.00		1,827.00	30.40	5,616.20
Delaware	39.22	2,937.50	1,010.00		1,000.00	65.64	5,752.36
Des Moines	629.40	137.74	1,248.50	2,012.87	1,706.50	1,298.60	7,035.11
Dickinson	30.00	4.50	2,495.20		199.00	131.75	3,051.45
Dubuque	645.00	5.00	2,627.00	3,664.88	3,108.74	3,928.00	16,380.62
Emmet	339.25	14.00	1,709.50		487.80	52.11	3,603.66
Fayette	202.15	298.36	5,472.07		600.16	35.70	7,117.44
Floyd	246.73	31.44	3,216.00		450.00	294.28	4,238.45
Franklin		22.20	7,535.50	288.00	816.00	122.15	10,866.85
Fremont	104.70	33.54	2,180.00	444.00	300.00	14.11	3,976.35
Greene	288.00	157.41	1,656.00		3,165.36	5,312.62	10,469.75
Grundy	323.00		4,705.75	878.00	1,370.75	16.00	7,994.50
Guthrie	92.00						
Hamilton							
Hancock	137.00	14.07	2,543.50	495.00	225.00	151.80	3,567.37
Hardin	114.00	169.34	4,339.50		900.00	1,475.00	7,037.84
Harrison	92.25	14.30		5,330.50	787.00	11.79	7,138.84
Henry	265.50		1,819.00		1,492.50	38.00	4,615.00
Howard	291.00	26.00	2,605.68	187.28	150.00	67.40	3,737.36
Humboldt	141.10		2,644.75		450.00	8.95	3,244.80
Iowa	130.00	47.16	1,086.00		487.50		1,750.66
Ida	107.00	20.01	3,776.00		825.00	35.00	5,643.01
Jackson	115.00	76.25		4,814.00	858.30	1,014.13	6,763.68
Jasper	265.57	72.00	1,674.00		1,155.00	177.80	3,284.37
Jefferson		51.25	4,331.00		1,500.00	14,306.11	19,938.36
Johnson	528.02	36.62	5,607.00	727.00	1,675.00	1,561.25	11,465.89
Jones	145.00		1,306.00		412.50	2.00	2,065.50
Keokuk	400.50		5,369.15	156.00	2,780.00	171.70	10,787.35
Kossuth	165.80	78.97	3,004.14	3,659.90	37.50	16.67	10,552.98
Lee	129.11		8,866.11	111.21	6,387.50	5,668.95	20,063.99
Linn	1,479.74	553.11	12,513.47		1,875.00	5,280.75	22,622.07
Louis	113.33		417.00	486.00			1,016.33
Lucas			4,906.50		937.50	57.56	6,841.56
Lyon	200.00	54.61					254.61

TABLE NO. 15—PART II—(Continued)

COUNTIES	Rest	Transportation	Dependent children	Cash allowance	Pension for blind	Miscellaneous	Total
Madison		\$ 34.85	3,342.88	76.25	363.19		7,017.34
Manitowish	\$ 522.16	294.67	5,546.94		1,600.00	374.51	14,741.28
Marion		22.17	7,329.25		2,850.00	50.80	19,232.50
Marshall		197.56	5,534.01		3,346.00	73.12	14,375.14
May	510.68	108.99	2,380.00	342.50	567.00	143.08	4,954.25
McCall	131.75	54.37	328.00	1,260.00	750.00		2,424.19
McDonald	84.00	54.85	2,710.00	456.00			3,304.85
Menomonie	283.05		7,589.10	70.75	2,752.50		11,695.40
Monroe	222.00	73.80	3,084.83		823.00	346.50	4,450.13
Montgomery	601.50		5,071.00		2,795.00	220.43	12,691.93
Muscatine	65.95	25.90	3,240.53	765.00	750.00	192.40	5,933.38
O'Brien	111.50	1.00	1,234.80	728.00	150.00	103.14	4,678.37
Ogish			7,018.21		5,437.50	150.23	12,605.94
Page	540.00	187.45	2,680.00		300.00	32.81	3,640.26
Palo Alto		7.50	4,977.08		2,550.00		8,524.58
Plymouth					700.00	140.00	840.00
Pocahontas	2,313.50	222.87	18,031.50	2,550.00	8,747.75	16,024.90	35,671.50
Polk	919.83	173.43	562.50	1,970.90	6,547.66	4,486.02	24,486.06
Portland	501.50		2,841.00	355.40		219.92	4,117.82
Pottawattamie	104.00		1,239.50	430.00		34.72	1,808.22
Prairie			4,581.50			382.91	4,964.41
Scott	1,231.50	172.60	15,044.41	607.00	3,150.00	1,087.37	21,293.87
Sebastian	197.72	63.53	2,023.19	750.00	150.00	75.77	3,100.29
Shellsburg	315.50		2,907.50	155.00		6,710.33	10,028.33
Shoer			9,280.25	2,137.40	3,250.00	1,191.01	19,744.64
Tama	886.50		6,153.67		608.32	50.10	15,798.59
Taylor	12.00	106.80	1,667.80	213.00	1,173.14	182.00	3,054.74
Union	200.00	37.20	332.00	11.31	466.76	8.00	9,913.30
Van Buren	66.50		2,456.00		2,812.50	55.00	11,140.80
Wadena			8,191.75		294.00		13,208.44
Washington	350.20		3,736.50	830.00	750.00	243.02	14,300.90
Wayne	97.67		764.00	764.00	1,375.00	67.50	3,968.17
Webster		1,140.43	5,400.00	5,840.51	240.00		12,621.44
Winnebago	90.85	3,973.62	531.54	787.50			7,304.78
Winnebush	30.00		1,947.00	805.43	687.00		3,769.43
Woodbury			6,884.00		705.64		7,589.64
Worth		95.00	4,195.25	624.00		22.00	5,846.25
Wright	414.00		3,818.50	610.00		197.12	5,839.62

Total.....\$27,555.87 \$ 9,752.90 \$ 204,565.02 \$72,341.30 \$ 112,420.02 \$54,608.55 \$ 1,271,692.61



TABLE NO 16.—BOUNTIES AND DOMESTIC ANIMALS.  
Statement as to Financial Transactions In These Funds for the Year 1919.

## PART I—BOUNTIES.

COUNTIES	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties
Adair.....	\$ 58.00	\$ 222.55		\$ 51.40			\$ 331.95
Adams.....	124.00	173.35					297.35
Allamakee.....	556.00	404.30	\$ 701.00	2,554.40			\$ 3,615.70
Appanoose.....		20.05					20.05
Ashtabula.....	52.00	454.20					506.20
Benton.....	25.00	184.30					209.30
Black Hawk.....							
Boone.....	66.00	48.30					114.30
Bremer.....	40.00	77.80					117.80
Buchanan.....							
Burns Valley.....	76.00	2.50					78.50
Butler.....	10.00	275.00			\$ 150.00		435.00
Calhoun.....	60.00	16.00					76.00
Carroll.....	104.00	654.10					758.10
Cass.....	170.00	282.70					452.70
Cedar.....	144.00	251.50		645.45			1,040.95
Cerro Gordo.....	54.30	68.30					122.60
Cherokee.....	96.00	106.70		14.00		5.00	221.70
Chickasaw.....	136.00		23.00				159.00
Clarke.....	140.00	73.30				91.00	304.30
Clay.....	156.00	1.40					157.40
Clayton.....	362.00	287.50	512.50				1,162.00
Clinton.....	106.00	395.20					501.20
Crawford.....	437.00	1,301.50					1,738.50
Dallas.....	102.00	88.35		120.25			310.60
Davidson.....	72.00	7.60	.50				80.10
Decatur.....	228.00	26.40					254.40
Delaware.....	110.00	104.70	36.50		30.30		281.50
Des Moines.....	80.00	73.50					153.50
Diakon.....	28.00	16.20					44.20
Dubuque.....	278.00	177.60	.50				456.10
Emmet.....	180.00	25.90					205.90
Fayette.....	58.00	576.80	42.50				677.30
Floyd.....	30.00	121.30					151.30
Franklin.....		175.00			100.20		275.20
Fremont.....	190.00	353.30					543.30
Greene.....	50.00	80.20					130.20
Grundy.....	72.00	434.55				3.00	509.55
Guthrie.....	290.00	350.00					640.00
Hamilton.....							
Hancock.....	160.00	11.20					171.20
Hardin.....						302.20	302.20
Harrison.....	216.00	1,417.00					1,633.00
Henry.....	40.00	12.00			13.25		65.25
Howard.....	108.00	142.00				30.00	280.00
Humboldt.....	115.00	4.20					119.20
Ia.....	210.00	66.05					276.05
Iowa.....	52.00	284.90					336.90
Jackson.....	132.00	57.80		10.80			200.60
Jasper.....	154.00	471.80					625.80
Jefferson.....	78.00	36.00					114.00
Johnson.....	78.00	288.00					366.00
Jones.....						57.00	57.00
Kearney.....	48.00	333.85					381.85
Kossuth.....	88.00	20.50			2.00		110.50
Lee.....	44.00	10.00	17.50				71.50
Linn.....	54.00	143.70					197.70
Louis.....	170.00	71.80				179.00	340.80
Lucas.....	214.00	97.70					311.70
Lyons.....	286.50	69.10					355.60

TABLE NO. 16—PART I—(Continued)

COUNTIES	Wolves	Gophers	Rattlesnakes	Ground hogs	Crows	Other bounties	Total bounties
Madison.....	\$ 52.00	\$ 174.40		\$ 253.70			\$ 480.10
Manassas.....	20.00						20.00
Marion.....	44.00	300.00					344.00
Marshall.....	28.00	361.00					389.00
Mills.....	256.00	718.00					974.00
Minnehaha.....	170.00	120.40		440.75	214.30	40.00	945.45
Monroe.....	1,058.00	1,854.50					2,912.50
Montgomery.....	42.50	90.50				174.20	307.20
Muskegon.....	108.00	321.60					429.60
Muskegon.....	136.00						136.00
O'Brien.....	44.00	23.50					67.50
Oscoda.....	248.30	16.90				5.00	270.20
Pack.....							
Palo Alto.....	118.00	7.00					125.00
Plymouth.....	328.00	655.35	1.50				984.85
Pocahontas.....						91.00	91.00
Polk.....	216.00	371.50					587.50
Pottawatomie.....	884.00	2,378.20					3,262.20
Pottawatomie.....	72.00	222.00					294.00
Pottawatomie.....	252.00	31.20					283.20
Sac.....		345.75					345.75
Scott.....	28.00	381.80					409.80
Shelby.....	180.00	1,112.00					1,292.00
Sioux.....	490.00	172.30					662.30
Story.....		190.50					190.50
Tama.....	292.00	243.80					535.80
Taylor.....	175.00	100.20					275.20
Union.....	280.00	51.25					331.25
Van Buren.....	30.00	4.80					34.80
Wagoner.....							
Warren.....	118.00	233.40					351.40
Washington.....	28.00	157.70					185.70
Wayne.....	132.00	4.20					136.20
Webster.....	124.00					4.00	128.00
Winnebago.....	108.00	13.10					121.10
Winnebago.....						3,059.20	3,059.20
Woodbury.....	606.00	1,273.70					1,879.70
Worth.....	78.00	46.55			120.80		245.35
Wright.....	38.00	.60					38.60
Total.....	\$11,357.00	\$24,272.55	\$ 1,335.50	\$ 4,730.45	\$ 708.00	\$ 5,088.00	\$31,003.70

TABLE NO. 16—PART II—(Continued)

TABLE NO 16.—BOUNTIES AND DOMESTIC ANIMALS.

Statement as to Financial Transactions in These Funds for the Year 1913.

## PART II—DOMESTIC ANIMALS.

COUNTIES	Dog tax collected	Debursed for damage to domestic animals and wolves	Excess	Deficiency
Adair.....	\$ 1,855.94	\$ 1,855.94		
Adams.....	1,611.62	1,604.23	7.39	
Adamsakee.....	1,767.02	1,890.50		\$ 123.48
Appanoose.....	1,345.50	1,509.13		163.64
Auburn.....	1,483.50	1,684.50		201.00
Benton.....	1,864.40	1,843.75	20.65	
Blue Hawk.....				
Bloom.....	1,855.75	273.50	1,582.25	
Bonanza.....	1,094.00	234.25	859.75	
Bureau.....	1,670.10	439.76	1,230.34	
Buena Vista.....	1,529.13	491.33	1,037.80	
Butler.....	1,861.00	1,067.46	793.54	
Calhoun.....	1,348.85	1,169.75	179.10	
Carroll.....	1,842.45	1,233.05	609.40	
Cass.....	1,879.65	1,427.34	452.31	
Cedar.....	1,507.00	95.00	1,412.00	
Cerro Gordo.....	1,650.00	501.00	1,149.00	
Cherokee.....	1,116.19	532.09	584.10	
Chickasaw.....	1,461.00	497.00	964.00	
Clarke.....	1,323.76	221.73	1,102.03	
Clay.....	1,406.61	1,144.55	262.06	
Clayton.....	2,517.76	1,561.00	1,457.76	
Clinton.....	50	378.00		\$ 377.50
Crawford.....	1,925.54	1,384.45	541.09	
Dallas.....	1,840.08	1,783.70	56.38	
Davis.....	1,632.52	1,632.52		
DeWitt.....	1,456.38	1,085.36	371.02	
Delaware.....	1,566.00	1,198.00	368.00	
Des Moines.....	1,869.54	1,694.40	175.14	
DeWitt.....	976.61	560.00	416.61	
Dubuque.....	2,642.00	1,342.50	1,299.50	
Emmet.....	2,091.00	817.27	1,273.73	
Fayette.....	2,549.48	1,335.45	1,214.03	
Floyd.....	1,377.52	288.50	1,089.02	
Franklin.....	1,632.53	895.00	737.53	
Fremont.....	1,065.98	650.27	415.71	
Greene.....		384.25		\$ 384.25
Grundy.....	1,893.72	1,560.50	333.22	
Guthrie.....	1,571.82	1,052.80	519.02	
Hamilton.....		548.25		\$ 548.25
Hancock.....	1,673.63	545.50	1,128.13	
Harrison.....	1,876.65	1,734.50	142.15	
Henry.....	1,373.63	1,403.50		\$ 129.86
Howard.....	1,718.25	789.50	928.75	
Humboldt.....	1,083.90	550.00	533.90	
Iowa.....	1,079.35	1,178.70		\$ 109.35
Jackson.....	1,480.54	1,060.00	420.54	
Jasper.....	1,644.00	1,447.00	1,197.00	
Jefferson.....	2,667.27	2,641.00	26.27	
Johnson.....	1,796.70	1,196.36	600.34	
Jones.....	1,828.00	1,580.50	247.50	
Kearney.....	1,717.77	119.00	1,598.77	
Kerkira.....	2,649.00	925.45	1,723.55	
Kossuth.....	2,626.44	804.75	1,821.69	
Lake.....	1,777.00	784.00	993.00	
Linn.....	1,831.18	439.50	1,391.68	
Louis.....	1,054.54	824.50	230.04	
Lucas.....	1,247.14	2,519.34		\$ 1,272.20
Lyon.....	1,688.11	237.00	1,451.11	

## COUNTIES

	Dog tax collected	Debursed for damage to domestic animals and wolves	Excess	Deficiency
Madison.....	\$ 2,167.00	\$ 1,716.00	\$ 450.00	
Mahaska.....	2,078.50	1,043.07	1,035.43	
Marion.....	1,705.28	1,560.35	144.93	
Marshall.....	1,932.00	3,326.19		\$ 1,400.19
Mills.....	1,166.42	1,074.10	92.32	
Misaki.....	1,475.04	282.31	1,192.73	
Monroe.....	3,955.45	2,398.11	1,557.34	
Montgomery.....	1,203.34	2,029.50		\$ 826.16
Muscatine.....	1,451.50	885.91	565.59	
Nebraska.....	1,250.00	818.50	431.50	
Nebraska.....	1,863.33	2,098.50		\$ 235.17
Nebraska.....	1,439.15	447.50	991.65	
Page.....	1,784.68	1,560.30	224.38	
Palo Alto.....	3,355.16	1,080.90	2,274.26	
Plymouth.....	2,540.50	136.00	2,404.50	
Pottawattami.....	1,864.24	132.50	1,731.74	
Pottawattami.....		1,494.72		\$ 1,494.72
Pottawattami.....	2,738.50	2,431.80	306.70	
Pottawattami.....	1,820.50	2,027.75		\$ 207.25
Pottawattami.....	1,744.65	1,114.50	630.15	
Pottawattami.....	1,282.32	953.00	329.32	
Pottawattami.....	2,203.08	145.00	2,058.08	
Pottawattami.....	1,700.11	795.14	904.97	
Pottawattami.....	3,438.00	749.00	2,689.00	
Pottawattami.....	1,130.50	785.00	345.50	
Pottawattami.....	2,068.00	2,062.00		\$ 6.00
Pottawattami.....	1,555.16	2,300.30		\$ 745.14
Pottawattami.....	889.00	281.50	607.50	
Pottawattami.....	1,351.01	1,427.80		\$ 76.79
Pottawattami.....	2,277.50	2,035.50	242.00	
Pottawattami.....	1,700.26	1,491.20	209.06	
Pottawattami.....	1,714.00	692.75	1,021.25	
Pottawattami.....	1,240.58	1,434.08		\$ 193.50
Pottawattami.....	561.00	561.00		\$ 561.00
Pottawattami.....	1,073.75	405.30	668.45	
Pottawattami.....	2,222.50	1,732.32	490.18	
Pottawattami.....	2,145.00	620.00	1,525.00	
Pottawattami.....	1,028.82	721.50	307.32	
Pottawattami.....	1,331.75	605.35	726.40	

Total..... \$ 139,547.71 \$ 110,707.06 \$ 28,840.65 \$ 28,840.65



TABLE NO. 17—BONDED AND OTHER INDEBTEDNESS OF COUNTIES—JANUARY 1, 1920.

Statement of General County Bonds, Bridge Bonds, Court House Bonds, Total Bonded Indebtedness, Outstanding Warrants, Grand Total of Indebtedness Exclusive of Drainage Indebtedness and Drainage Indebtedness.

## PART I

COUNTIES	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Adair.....		\$ 25,000.00		
Adams.....		132,500.00		
Adams.....	\$ 188,000.00			\$ 10,500.00
Appanoose.....		127,000.00		
Audubon.....	50,000.00	137,000.00		
Benton.....		37,000.00		
Black Hawk.....	47,450.00	80,000.00	\$ 200,000.00	151,000.00
Boone.....	12,500.00			
Bremer.....		75,000.00		
Buchanan.....		503,000.00		
Burns Vista.....		80,500.00		
Butler.....			125,000.00	17,000.00
Calhoun.....	174,000.00			
Carroll.....		155,000.00		
Cass.....		82,000.00		
Cedar.....	53,000.00	45,000.00		26,467.00
Cerro Gordo.....	35,000.00	200,000.00		
Cherokee.....		75,500.00		
Chickasaw.....				
Clarke.....	429,000.00			
Clay.....	40,000.00			
Clayton.....		92,000.00		
Clinton.....	531,000.00			
Crawford.....	20,000.00	127,000.00		
Dallas.....		185,000.00		
Davis.....		48,500.00		
Deautil.....	19,000.00	74,500.00		45,000.00
Delaware.....		14,500.00		
Des Moines.....	70,000.00	8,500.00		12,500.00
Dickinson.....	286,000.00			
Dubuque.....	185,000.00	188,000.00		416,500.00
Emmet.....	106,000.00			
Fayette.....	133,000.00			
Floyd.....	2,579.37			17,486.49
Franklin.....		26,500.00		
Fremont.....		291,500.00		
Greene.....	12,000.00	60,000.00	140,000.00	
Grundy.....	46,000.00	30,000.00		
Guthrie.....		146,000.00		
Hamilton.....	31,500.00	103,000.00		117,000.00
Hancock.....		129,500.00		
Hardin.....	222,807.00		10,000.00	
Harrison.....	16,500.00		61,000.00	
Henry.....	39,500.00		17,300.00	
Howard.....		47,000.00		
Humboldt.....		20,000.00		
Ida.....	238,500.00			
Iowa.....	11,000.00	191,000.00		
Jackson.....			1,000.00	256,000.00
Jasper.....	99,500.00			
Jefferson.....		88,000.00		90,000.00
Johnson.....				
Jones.....	67,500.00			
Keokuk.....		187,500.00		35,000.00
Kossuth.....	91,000.00	5,000.00		5,000.00
Law.....		32,000.00		
Linn.....	5,000.00	33,500.00		
Louis.....	45,000.00	100,100.00		27,000.00
Lyon.....				

TABLE NO. 17—PART I—(Continued)

COUNTIES	General county bonds	Bridge bonds	Court house bonds	Other county bonds
Madison.....	\$ 8,051.62	\$ 33,068.38		\$ 29,500.00
Malaska.....	240,000.00			
Marion.....	140,000.00	65,000.00		204,000.00
Marshall.....	97,000.00			307,000.00
Mills.....	253,000.00			46,000.00
Mitchell.....		39,000.00		29,000.00
Monona.....				26,000.00
Monroe.....	80,000.00			81,508.83
Montgomery.....		153,000.00		
Muscatine.....			\$ 25,000.00	
O'Brien.....			140,000.00	
Oreola.....	8,000.00	18,775.00		
Page.....	116,000.00	20,000.00		14,000.00
Palo Alto.....	13,000.00	176,000.00		
Plymouth.....	30,000.00	103,000.00		60,000.00
Pocahontas.....	120,500.00	465,000.00	121,000.00	222,986.17
Polk.....	118,500.00	417,000.00		95,000.00
Pottawattamie.....		125,000.00		
Prentiss.....		16,000.00		70,500.00
Ringgold.....				
Sac.....	221,000.00			
Scott.....				30,000.00
Sherby.....				
Sioux.....				
Story.....	75,000.00			
Tama.....		259,500.00		
Taylor.....				80,000.00
Union.....		95,000.00		
Van Buren.....	342,000.00			
Wapello.....	335,500.00	216,500.00		30,000.00
Warren.....	20,000.00			42,500.00
Washington.....		65,000.00		20,000.00
Wayne.....	40,000.00			
Weber.....				
Winnebago.....	50,000.00			
Winneke.....				30,000.00
Woodbury.....	100,000.00	38,000.00	400,000.00	100,000.00
Worth.....	24,000.00			
Wright.....		105,500.00		
Total.....	\$5,999,917.99	\$6,558,977.52	\$1,243,000.00	\$ 2,753,050.15

TABLE NO. 17—BONDED AND OTHER INDEBTEDNESS OF COUNTIES—JANUARY 1, 1920.

Statement of General County Bonds, Bridge Bonds, Court House Bonds, Total Bonded Indebtedness, Outstanding Warrants, Grand Total of Indebtedness Exclusive of Drainage Indebtedness and Drainage Indebtedness.

PART II				
COUNTIES	Total bonded	Warrants outstanding	Total Indebtedness exclusive of drainage	Drainage indebtedness
Adair.....	\$ 25,000.00		\$ 25,000.00	
Adams.....				
Allamore.....	188,000.00	25,148.76	213,148.76	
Appanoose.....	122,500.00	23,771.14	146,271.14	
Ashtabula.....	159,500.00	28,256.39	187,756.39	
Benton.....	156,000.00	156,000.00	312,000.00	
Black Hawk.....	478,140.00	225,282.77	703,422.77	
Boone.....	12,500.00	31,169.35	43,669.35	
Bremer.....	135,000.00	79,143.81	214,143.81	
Buchanan.....	500,000.00	32,350.39	532,350.39	\$ 1,500.00
Burns Vista.....	97,500.00	110,508.84	208,008.84	
Butler.....	229,000.00	134,352.12	363,352.12	
Calhoun.....	135,000.00	32,800.74	167,800.74	42,300.00
Carroll.....	82,000.00	47,086.30	129,086.30	
Cass.....	136,407.96	62,902.07	199,309.03	
Cedar.....	50,000.00	2,207.70	52,207.70	
Cerro Gordo.....	285,000.00	128,904.18	413,904.18	
Cherokee.....	75,500.00	22,770.00	98,270.00	
Chickasaw.....	42,000.00	30,954.39	72,954.39	
Clarke.....	42,000.00	135,903.68	177,903.68	
Clay.....	40,000.00		40,000.00	
Clayton.....	92,000.00	81,910.71	173,910.71	37,000.00
Clinton.....	533,000.00	226,418.97	759,418.97	
Crawford.....	147,000.00	106,408.17	253,408.17	
Dallas.....	48,500.00	1,514.10	50,014.10	
Davis.....	138,500.00		138,500.00	
Decatur.....		6,029.78	6,029.78	
Delaware.....	91,000.00	28,842.21	119,842.21	250,000.00
Des Moines.....	286,000.00	277,500.00	563,500.00	168,000.00
Diakon.....	780,500.00	88,290.12	868,790.12	2,301.00
Dubuque.....	196,000.00	50,801.88	246,801.88	
Emmett.....	133,000.00	30,881.21	163,881.21	
Fayette.....	135,000.00	13,505.64	148,505.64	150,000.00
Floyd.....	20,500.00	74,002.06	94,502.06	
Franklin.....	291,500.00	18,614.22	310,114.22	21,500.00
Fremont.....	211,000.00	285,002.06	496,002.06	102,100.00
Greene.....	211,000.00	50,584.80	261,584.80	
Grundy.....	140,000.00	92,148.08	232,148.08	
Guilford.....	254,500.00	179,619.54	434,119.54	714,700.00
Hamilton.....		135,288.31	135,288.31	
Hancock.....	139,500.00	109,758.27	249,258.27	
Hardin.....	222,807.00	76,128.48	298,935.48	
Harrison.....	77,500.00	77,706.70	155,206.70	
Henry.....	77,500.00	341.80	77,841.80	28,775.00
Howard.....	47,000.00	143,002.61	190,002.61	
Humboldt.....	20,000.00	52,530.88	72,530.88	
Ia.....	252,500.00		252,500.00	
Iowa.....	200,000.00	16,541.75	216,541.75	3,000.00
Jackson.....	257,000.00	70,003.24	327,003.24	21,000.00
Jasper.....	92,500.00	11,203.56	103,703.56	
Jefferson.....	128,000.00	5,002.04	133,002.04	
Johnson.....		28,243.11	28,243.11	
Jones.....	67,500.00		67,500.00	
Keokuk.....	187,500.00		187,500.00	600,200.00
Kossuth.....	131,000.00	19,790.00	150,790.00	
Linn.....	80,000.00	124,447.87	204,447.87	
Linn.....	80,000.00	98,566.48	178,566.48	
Louis.....	172,000.00	77,144.24	249,144.24	1,544.31
Lyon.....		52,933.22	52,933.22	

TABLE NO. 17—PART II—(Continued)

COUNTIES	Total bonded	Warrants outstanding	Total Indebtedness exclusive of drainage	Drainage indebtedness
Madison.....	\$ 71,500.00	\$ 9,914.53	\$ 81,414.53	
Manassah.....	249,000.00	4,871.72	253,871.72	98,000.00
Marion.....	409,000.00	54,766.71	463,766.71	4,700.25
Marshall.....	404,000.00		404,000.00	
Miller.....	275,000.00	112,666.58	387,666.58	46,000.00
Missouri.....	29,000.00	111,716.95	140,716.95	
Monroe.....	63,400.00	18,461.07	81,861.07	154,074.91
Montgomery.....	171,308.83		171,308.83	
Muscatine.....	153,000.00	154,628.61	307,628.61	
Muskegon.....	25,000.00	22,543.24	47,543.24	58,000.00
Noble.....	158,775.00	31,432.28	190,207.28	31,688.53
Oneida.....	167,000.00	36,741.15	203,741.15	404,267.00
Page.....	150,000.00		150,000.00	49,779.19
Palo Alto.....	180,000.00	161,563.98	341,563.98	
Plymouth.....	150,000.00		150,000.00	
Pocahontas.....	929,496.17	29,078.27	958,574.44	302,906.27
Pottawattamie.....	675,500.00	121,681.95	797,181.95	45,000.00
Ringgold.....	105,000.00	23,209.37	128,209.37	
Ross.....	25,000.00		25,000.00	
Scott.....	251,000.00	138,136.80	389,136.80	
Sevier.....	30,000.00	4,318.15	34,318.15	
Shelby.....		21,009.37	21,009.37	
Sioux.....	75,000.00		75,000.00	
Story.....	94,257.54	190,257.54	284,515.08	154,330.00
Tama.....	250,500.00	16,802.93	267,302.93	
Taylor.....	80,000.00	13,277.46	93,277.46	
Union.....	95,000.00	15,670.19	110,670.19	
Van Buren.....	345,000.00	2,737.24	347,737.24	37,000.00
Wapello.....	563,000.00	57,500.32	620,500.32	
Warren.....	62,500.00	6,331.10	68,831.10	125,300.00
Washington.....	85,000.00	1,500.00	86,500.00	
Wayne.....	40,000.00		40,000.00	
Webster.....	204,000.41	904,000.41	1,108,000.82	276,820.35
Winnebago.....	50,000.00	211,317.67	261,317.67	549,005.00
Winnebago.....	257,000.00	40,000.00	297,000.00	
Woodbury.....	728,000.00	861,944.77	1,589,944.77	98,300.00
Worth.....	74,000.00	19,566.49	93,566.49	250,029.33
Wright.....	106,500.00	447,830.41	554,330.41	628,219.11
Total.....	\$ 16,554,954.66	\$ 7,152,653.65	\$ 23,707,608.31	\$ 6,800,120.51



## REPORT OF AUDITOR OF STATE

TABLE NO. 18—COUNTY OFFICERS' SALARIES, 1920  
Fixed by the 38th G. A., Until June 30, 1921. Only

NO. 18—COUNTY OFFICERS' SALARY  
Fixed by the 38th G. A., Until June 30, 1921. Only

Classification by Population	Name of Country	Auditor, Ch. 208 (See note No. 1)	Treasurer, Ch. 208 (See note No. 2)	Clerk of Court (See note No. 3)	Recorder, Ch. 261 (See note No. 4)	Sherriff, Ch. 266 (See note No. 5)	Superintendent, Ch. 264 (See note No. 6)	County Attorney (See note No. 7)	Number in county	Maximum term in days
Under 10,000	Dekalb	\$ 7,500.00	\$ 1,700.00	\$ 1,700.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	9	30
10,000 to 15,000	Adair	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Alfalfa	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Anneke	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Apache	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Clark	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Concho	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Dallas	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	DeWitt	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Emmett	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Groesbeck	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Haskell	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Howard	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Humboldt	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Jackson	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Lamar	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Mills	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Mitchell	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Nolan	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Palo Alto	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Randall	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Ringgold	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Seminole	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Van Buren	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Washington	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Webster	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Worth	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
15,000 to 20,000	Allamore	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Brewer	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Buchanan	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Butler	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Callahan	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Conner	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Cotton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Coyle	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Craig	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Crane	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Crawford	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Crockett	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Crosby	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Custer	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Dallas	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Davis	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	DeWitt	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Dickens	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Dodge	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Douglas	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Drake	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Duncan	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Dwight	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Edwards	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Ellis	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Elmer	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Elmore	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Ennis	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Esch	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Essex	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Evans	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Everett	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exeter	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exline	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	9	30
	Exton	1,								

[illegible]

TABLE NO. 18—Continued.

Number in class	Classification by Population	Name of County	Auditor, Ch. 223 (See note No. 1)	Treasurer, Ch. 223 (See note No. 2)	Clerk of Court, Ch. 223 (See note No. 2)	Recorder, Ch. 223 (See note No. 2)	Sheriff, Ch. 223 (See note No. 2)	Superintendent, Ch. 223 (See note No. 2)	County Attorney, Ch. 223 (See note No. 2)	Supervisors \$5 per diem Ch. 227	Number in county	Maximum session
		Mahaska.....	\$2,100.00	\$2,100.00	\$1,600.00	\$1,600.00	\$2,000.00	\$1,800.00	\$1,750.00	3	55	55
		Monroe.....	\$2,100.00	\$2,100.00	\$1,600.00	\$1,600.00	\$2,000.00	\$1,800.00	\$1,750.00	3	55	55
		Muscatine.....	\$2,100.00	\$2,100.00	\$1,600.00	\$1,600.00	\$2,000.00	\$1,800.00	\$1,750.00	3	55	55
		Sioux.....	\$2,100.00	\$2,100.00	\$1,600.00	\$1,600.00	\$2,000.00	\$1,800.00	\$1,750.00	3	55	55
		Story.....	\$2,100.00	\$2,100.00	\$1,600.00	\$1,600.00	\$2,000.00	\$1,800.00	\$1,750.00	3	55	55
3	30,000 to 35,000	Appanoose.....	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,000.00	\$1,900.00	\$1,750.00	3	55	55
		Cerro Gordo.....	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,000.00	\$1,900.00	\$1,750.00	3	55	55
		Marshall.....	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,000.00	\$1,900.00	\$1,750.00	3	55	55
4	35,000 to 40,000	Des Moines.....	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,100.00	\$1,900.00	\$2,000.00	3	55	55
		Lee.....	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,100.00	\$1,900.00	\$2,000.00	3	55	55
		Wapello.....	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,100.00	\$1,900.00	\$2,000.00	3	55	55
		Webster.....	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,100.00	\$1,900.00	\$2,000.00	3	55	55
9	40,000 to 45,000		\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,200.00	\$2,000.00	\$2,000.00	3	55	55
1	45,000 to 50,000	Clinton.....	\$2,800.00	\$2,800.00	\$2,800.00	\$2,800.00	\$2,200.00	\$2,000.00	\$2,250.00	3	65	65
1	50,000 to 55,000	Black Hawk.....	\$3,050.00	\$3,050.00	\$3,050.00	\$3,050.00	\$2,400.00	\$2,500.00	\$2,250.00	7	65	65
1	55,000 to 60,000	Pottawattamie.....	\$3,050.00	\$3,050.00	\$3,050.00	\$3,050.00	\$2,400.00	\$2,500.00	\$2,500.00	5	65	65
1	60,000 to 65,000	Dubuque.....	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$2,600.00	\$2,500.00	\$2,500.00	3	75	75
1	65,000 to 70,000	Scott.....	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$2,800.00	\$2,500.00	\$3,000.00	5	75	75
3	70,000 to 90,000	Linn.....	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$2,800.00	\$2,500.00	\$3,000.00	3	75	75
		Woodbury.....	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$2,800.00	\$2,500.00	\$3,000.00	5	90	90
1	Over 90,000	Polk.....	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$2,800.00	\$2,500.00	\$3,000.00	5	100	100

## Notes:—

Note No. 1. Auditor—\$300.00 additional in counties with over 25,000 population having a special charter city when the auditor prepares the said city tax books—Lee and Muscatine. \$500.00 additional in counties having two places in which court is held—Lee and Pottawattamie.

Note No. 2. Treasurer—\$300.00 additional in counties with over 25,000 population having a special charter city where the taxes are collected by the county treasurer—Lee and Muscatine. \$500.00 additional in counties having two places in which court is held—Lee and Pottawattamie.

Note No. 3. Clerk of Court—\$400.00 additional in counties having two places in which court is held—Lee and Pottawattamie.

Note No. 4. Recorder—\$500.00 additional in counties where the recorder's office is kept in two different places—Lee and Pottawattamie.

Note No. 5. Sheriff—\$300.00 additional in counties not furnishing the sheriff with a residence. The sheriff is allowed mileage in civil and actual expense in criminal cases. For boarding and waiting on and washing for prisoner, 30 cents per meal, 15 cents for lodging and 5 cents per day for waiting on and washing. Ch. 49 of the 27th General Assembly as amended by Ch. 256 of the 38th General Assembly.

Note No. 6. Superintendent—The statute fixing salary not to be construed so as to reduce salary where, by action of the board of supervisors, the county superintendent is now receiving an amount greater than the amount fixed therein.

Note No. 7. County Attorney—\$500.00 additional in counties in which there are two places in which court is held—Lee and Pottawattamie. In addition to the monthly salary he is entitled to—fees now allowed to attorneys for suits upon written instruments where judgment is obtained, for all fines collected, where he appears for the state, but not otherwise, and on school fund mortgages foreclosed. Also actual, necessary expenses except at place of residence and the county seat.

Note No. 8. General—All salaries paid in equal monthly installments. Except County Attorney, the increase in salaries extends to June 30, 1921, only.

Note No. 9. Supervisors—Ch. 227 of the 38th General Assembly raised the supervisors' per diem to \$5.00 per day. Section 420 of the 1913 Supplement fixes the maximum number of days for which county supervisors may receive pay for regular session work.

Counties entitled to but 30 days: Dickinson.

Counties entitled to but 45 days: Adair, Adams, Allamakee, Audubon, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cherokee, Chickasaw, Clarke, Clay, Crawford, Davis, Decatur, Delaware, Emmet, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Henry, Howard, Humboldt, Ida, Iowa, Jackson, Jefferson, Jones, Keokuk, Louisa, Lucas, Lyon, Madison, Mills, Mitchell, Monona, Montgomery, O'Brien, Osceola, Palo Alto, Pocahontas, Poweshiek, Ringold, Sac, Shelby, Tama, Taylor, Union, Van Buren, Warren, Washington, Wayne, Winnebago, Winneshiek, Worth and Wright.

Counties entitled to but 55 days: Appanoose, Benton, Boone, Cerro Gordo, Clayton, Dallas, Des Moines, Fayette, Harrison, Jasper, Johnson, Kosciusko, Lee, Mahaska, Marion, Marshall, Monroe, Muscatine, Page, Plymouth, Sioux, Story, Wapello and Webster.

Counties entitled to 65 days: Black Hawk, Clinton and Pottawattamie.

Counties entitled to 75 days: Dubuque, Linn and Scott.

Counties entitled to 90 days: Woodbury.

Counties entitled to 100 days: Polk.





TABLE NO. 19—Continued.

Number in class	Classification by Population	Counties	Auditor, Treasurer, Clerk and Recorder, Chapter 278, 28th G. A.		Sheriff		Superintendent, Ch. 311, 28th G. A.	
			Minimum	Maximum	Salary	Minimum		
3	30,000 to 35,000	Muscatine.....	1,050.00	1,500.00	1,300.00	750.00		
		Sioux.....	1,050.00	1,500.00	1,300.00	750.00		
		Story.....	1,050.00	1,500.00	1,300.00	750.00		
		Appanoose.....	\$ 1,100.00	1,500.00	\$ 1,300.00	\$ 750.00		
		Cerro Gordo.....	\$ 1,100.00	1,500.00	\$ 1,300.00	\$ 750.00		
4	35,000 to 40,000	Marshall.....	1,100.00	1,500.00	1,300.00	750.00		
		Des Moines.....	\$ 1,300.00	1,500.00	\$ 1,350.00	\$ 750.00		
		Adair.....	\$ 1,300.00	1,500.00	\$ 1,350.00	\$ 750.00		
		Wapello.....	1,300.00	1,500.00	1,350.00	750.00		
		Webster.....	1,300.00	1,500.00	1,350.00	750.00		
0	40,000 to 45,000		\$ 1,400.00	1,500.00	\$ 1,430.00	\$ 750.00		
1	45,000 to 50,000	Clinton	\$ 1,400.00	1,500.00	\$ 1,430.00	\$ 750.00		

TABLE NO. 19—Continued.

Number in class	Classification by Population	Counties	First Deputy Auditor, Treasurer, Clerk and Recorder		First Deputy Auditor, Treasurer, Clerk and Recorder, Note Discrepancy		Third and Fourth Deputy Auditor, Treasurer, Clerk and Recorder		Third Deputy Treasurer, Auditor and Recorder		Deputy Sheriff	
			Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum	Salary	Minimum
1	50,000 to 55,000	Black Hawk.....	\$ 1,325.00	\$ 1,750.00	\$ 1,325.00	\$ 1,500.00	\$ 1,325.00	\$ 1,525.00	\$ 1,525.00	\$ 1,525.00	\$ 1,500.00	\$ 750.00
1	55,000 to 60,000	*Pottawattamie.....	\$ 1,590.00	\$ 1,750.00	\$ 1,590.00	\$ 1,500.00	\$ 1,590.00	\$ 1,590.00	\$ 1,590.00	\$ 1,590.00	\$ 1,500.00	\$ 750.00
1	60,000 to 65,000	Dubuque.....	\$ 1,650.00	\$ 1,750.00	\$ 1,650.00	\$ 1,500.00	\$ 1,650.00	\$ 1,500.00	\$ 1,650.00	\$ 1,500.00	\$ 1,600.00	\$ 750.00
1	65,000 to 70,000	Scott.....	\$ 1,700.00	\$ 1,750.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,800.00	\$ 750.00
2	70,000 to 80,000	Linn.....	\$ 1,700.00	\$ 2,250.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,800.00	\$ 750.00
1	Over 80,000	*Woodbury.....	\$ 2,210.00	\$ 2,210.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,820.00	\$ 750.00
1	Over 90,000	*Polk.....	\$ 2,210.00	\$ 2,210.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,820.00	\$ 750.00

## \*Notes:—

No. 1. Counties having within their limits a city of 40,000 population or more, the salary of the first and second deputy auditor, treasurer, clerk of the court and recorder 60% of that of the principal. Third and fourth deputies 50% of that of the principal—Polk and Woodbury seat shall receive the same salary as the deputy in charge of the place other than the county seat shall receive.

No. 2. Clerk Only.—In counties where court is held in two different places, the deputy in charge of the place other than the county seat shall receive the same salary as the deputy in charge of the place other than the county seat.

No. 3. Sheriff Only.—In counties where court is held in two different places, the deputy in charge of the place other than the county seat shall receive the same salary as the deputy in charge of the place other than the county seat.

No. 4. Where no deputy is appointed, temporary assistants must file bill for services to be acted upon by the board of supervisors at their request.

No. 5. In case additional deputies or clerks are needed, the salary of such shall be fixed by the board of supervisors.

No. 6. The statute raising the salary of deputies is operative until June 1, 1921 only.





TABLE NO. 20—Continued.

COUNTIES	Population, 1915 census	Primary vote for governor	Per cent vote above 1 to 4 of pop- ulation	Cost of primary	Cost per ballot, primary	General election for gov- ernor	Per cent vote above 1 to 4 of pop- ulation	Cost of general election	Cost per ballot, general elec- tion
Tama.....	22,806	1,502	36.3	1,955.26	1.30	4,462	80.0	*2,000.00	.45
Taylor.....	16,549	1,628	39.6	1,496.61	.91	2,857	69.1	1,162.61	.41
Union.....	17,168	1,137	26.4	1,738.49	1.18	3,258	75.9	1,738.46	.54
Van Buren.....	14,907	1,337	35.9	2,274.86	1.70	1,060	82.3	1,470.65	.48
Wapello.....	37,980	3,565	37.6	2,274.50	.64	6,378	67.2	2,361.36	.46
Warren.....	18,277	1,202	26.5	1,118.77	.63	3,068	67.1	1,306.09	.42
Washington.....	30,004	1,975	30.5	1,367.43	.64	3,871	77.4	1,630.35	.45
Wayne.....	16,243	1,222	30.0	1,575.92	1.28	3,497	86.2	1,616.75	.46
Webster.....	38,811	2,525	35.0	1,906.00	.75	4,488	45.3	2,088.88	.47
Winnesho.....	13,564	1,342	39.9	1,259.85	.94	1,914	56.4	963.40	.50
Winneshiek.....	22,238	1,904	34.2	1,725.00	.91	3,960	71.2	1,900.00	.40
Woodbury.....	82,315	4,913	23.9	2,788.71	.57	9,028	43.9	4,057.82	.45
Worth.....	11,138	1,010	36.1	784.29	.77	1,734	62.7	876.18	.50
Wright.....	19,654	1,858	37.8	1,474.00	.79	2,715	55.5	1,493.24	.55
Totals.....	2,358,066	106,821		\$149,518.98		375,173		\$173,969.36	
Average—State.....			28.3		\$. 69		61.7		\$. 49

\*Estimated.

In addition to the above, the State gathered the soldier vote by commission. The number of ballots so collected was 5,304, making the total vote for governor 381,107.

The cost of gathering the soldier vote above mentioned was \$13,889.71, paid by the State for the 5,304 ballots, making the average cost per ballot \$2.26.

TABLE NO. 22

Population, Value of All Property as Assessed, Value of Property Per Capita, Total Tax Exclusive of Special Improvements, Average Millage Tax, Total Tax Per Capita, Per Capita Tax for State, School and Road and Bridge from 1919 Tax List.

COUNTIES	Population 1915	Value all property as assessed	Property value per capita	Total tax special improvements	Average millage tax	Total tax per capita	State tax per capita	School tax per capita	Road and bridge tax
Adair.....	14,736	\$ 38,073,972	\$ 2,583.92	\$ 506,034.06	53.16	\$ 34.34	\$ 4.52	\$ 14.45	\$ 8.78
Adams.....	11,131	27,009,037	2,426.47	325,428.49	48.20	29.24	4.18	15.62	7.32
Adamsake.....	17,808	33,179,796	2,032.73	566,890.25	57.86	34.04	3.57	16.29	7.92
Appanoose.....	30,548	32,210,434	1,054.42	679,602.13	84.40	22.35	1.88	10.30	3.63
Audubon.....	12,500	33,991,222	2,703.83	486,034.40	57.31	15.87	1.80	9.93	3.03
Benton.....	24,911	61,834,223	2,514.51	825,849.56	53.42	32.58	4.30	13.56	7.50
Black Hawk.....	53,469	81,301,047	1,329.33	1,676,492.15	82.55	31.35	2.59	14.41	3.55
Boone.....	29,695	50,818,960	1,711.31	982,301.85	77.32	33.68	2.97	13.01	6.54
Bremer.....	16,908	38,199,604	2,251.29	529,014.78	55.51	31.18	3.84	11.11	8.01
Black Hawk.....	19,333	31,229,838	1,967.60	655,247.64	49.27	32.86	3.50	15.12	7.53
Buchanan.....	17,212	40,970,210	2,803.28	801,686.72	64.17	44.02	5.01	22.43	7.27
Butler.....	18,014	47,423,367	2,621.56	647,376.04	54.49	40.42	4.50	14.51	8.49
Calhoun.....	17,808	47,397,515	2,661.50	692,127.00	58.30	38.91	4.69	14.66	8.11
Carroll.....	30,567	50,794,383	1,740.36	651,925.50	51.37	31.05	4.31	19.89	7.46
Cass.....	19,787	47,571,019	2,404.16	686,923.35	57.76	39.77	4.03	14.57	7.99
Cedar.....	17,623	51,515,824	2,896.31	629,068.79	48.84	35.68	4.91	15.49	8.00
Cerro Gordo.....	31,734	56,829,916	1,749.85	1,343,054.70	74.53	42.32	3.15	19.56	7.36
Cherokee.....	16,591	45,854,918	2,763.79	683,461.26	50.62	41.19	4.87	16.09	9.33
Chickasaw.....	16,080	32,516,649	2,021.05	438,827.04	53.98	27.27	3.55	10.14	7.49
Clarke.....	11,028	24,677,092	2,227.72	336,495.27	54.54	30.51	3.60	12.79	7.77
Clay.....	14,656	40,767,756	3,365.13	718,404.13	57.74	49.02	5.88	19.84	11.74
Clayton.....	25,129	51,575,452	2,062.43	669,804.85	54.27	27.85	3.29	11.37	7.25
Clinton.....	43,820	70,979,126	1,548.43	1,244,259.59	70.49	32.57	2.35	14.73	8.15
Crawford.....	30,567	49,311,750	1,613.88	920,677.48	53.21	44.73	5.64	16.14	11.34
Dallas.....	25,610	50,533,997	1,973.20	857,474.50	67.05	33.68	3.03	14.44	8.27
Davis.....	13,177	27,308,499	2,079.39	398,194.29	58.59	30.22	3.66	10.55	6.88
Deaatur.....	17,148	29,854,503	1,742.69	666,326.44	66.50	28.66	2.46	20.42	10.82
Delaware.....	18,564	39,311,395	2,117.60	572,540.08	58.25	39.84	3.70	13.50	7.90
Des Moines.....	35,665	51,456,613	1,443.14	1,072,922.57	80.40	30.06	2.26	10.55	6.88
Dickinson.....	9,462	27,561,834	2,905.64	421,740.68	75.86	26.02	2.44	20.42	10.82
Dubuque.....	60,975	77,600,894	1,289.07	1,067,052.41	51.91	28.47	2.46	6.51	3.34
Emmet.....	11,390	26,780,565	2,363.51	565,617.19	75.49	44.50	4.24	20.21	8.23
Fayette.....	29,257	54,943,960	1,877.98	845,697.79	61.56	27.76	3.29	16.59	6.61



TABLE NO. 22—Continued.

COUNTIES	Population 1915	Value all property as assessed	Property value per capita	Total tax except special improvements	Average millage tax	Total tax per capita	State tax per capita	School tax per capita	Road and bridge tax per capita
Floyd.....	18,513	\$8,919,891	2,196.71	644,778.82	66.37	35.40	2.72	15.58	8.37
Franklin.....	15,841	45,660,884	2,927.43	565,844.73	56.38	34.90	4.30	7.80	7.80
Fremont.....	16,067	32,839,324	2,043.90	572,521.45	69.74	35.62	3.55	14.62	6.99
Greene.....	16,239	45,805,819	2,802.85	585,272.95	39.23	35.39	4.92	14.52	9.47
Grundy.....	14,061	37,227,578	2,649.12	586,071.70	41.02	34.77	5.36	19.02	8.41
Guthrie.....	18,416	42,486,542	2,306.00	627,427.62	39.06	34.07	3.98	12.04	8.17
Hamilton.....	30,514	45,650,747	2,225.29	701,328.26	61.45	34.19	3.89	12.38	8.70
Hancock.....	13,869	34,885,408	2,512.06	540,031.70	62.96	39.54	4.54	17.00	8.41
Hardin.....	22,484	92,533,745	2,337.03	869,749.84	61.65	35.12	3.94	15.02	7.56
Harrison.....	24,327	46,956,314	1,931.82	828,000.57	70.54	34.07	3.02	14.66	7.16
Henry.....	17,807	37,296,591	2,089.46	548,297.38	38.94	39.79	3.42	11.50	7.30
Howard.....	13,229	29,501,845	2,110.80	496,029.66	54.88	27.11	3.77	10.39	7.14
Humboldt.....	13,013	33,837,808	2,600.31	534,265.45	63.15	41.06	4.50	18.10	9.23
Ida.....	11,656	38,084,542	3,267.29	511,401.16	33.71	44.22	5.80	14.19	11.80
Iowa.....	15,869	47,771,490	2,950.25	550,421.12	55.11	35.28	4.11	11.33	8.91
Jackson.....	20,604	41,433,953	2,011.84	546,329.88	52.72	36.52	3.50	9.68	6.77
Jasper.....	27,496	63,532,540	2,310.61	1,053,429.33	66.22	38.31	3.89	16.42	7.06
Jefferson.....	16,922	34,007,312	2,005.48	566,068.70	66.69	33.51	3.44	10.83	8.02
Johnson.....	20,330	56,436,444	2,763.09	904,287.98	64.69	38.09	3.53	8.90	6.90
Jones.....	19,143	41,441,320	2,164.84	568,447.95	54.87	29.75	3.72	12.01	7.33
Kookuk.....	21,225	47,473,853	2,236.70	690,380.87	56.06	31.35	3.78	12.94	5.97
Kossuth.....	24,009	60,821,398	2,513.28	984,084.76	64.76	40.00	6.48	16.94	9.45
Lawrence.....	28,101	54,924,864	1,441.82	972,842.23	70.84	25.50	2.61	8.60	3.16
Linn.....	17,133	104,671,808	1,492.01	2,025,443.64	77.40	28.87	2.75	12.49	2.15
Louis.....	15,112	29,096,148	1,923.12	450,254.76	60.48	24.89	4.48	14.01	8.17
Lucas.....	15,120	25,454,523	1,653.50	497,706.97	65.09	35.96	5.97	9.89	5.44
Lyon.....	15,362	47,497,919	3,091.58	564,981.63	47.58	36.96	2.90	9.39	9.16
Madison.....	15,254	39,459,690	2,600.28	526,526.28	34.97	35.00	3.60	8.97	8.97
Mahaska.....	16,974	49,555,661	1,690.44	857,226.58	69.20	29.25	2.92	12.43	4.87
Marion.....	23,972	42,800,131	1,786.44	788,202.82	69.61	30.80	2.97	11.69	6.41
Marshall.....	20,994	47,115,267	2,247.64	1,017,129.64	69.00	32.64	3.04	13.64	6.84
Mason.....	14,916	31,525,220	2,175.36	556,583.70	60.76	25.89	3.64	13.10	6.71
Mills.....	14,435	35,023,061	2,400.50	488,742.23	55.03	33.81	4.10	13.79	7.07
Mitchell.....	17,478	42,087,138	2,406.34	735,049.34	67.39	34.30	4.67	16.21	8.27
Monroe.....	26,908	24,011,480	950.05	490,125.35	79.60	18.92	1.71	7.64	3.32
Montgomery.....	17,297	37,429,292	2,143.34	844,326.16	59.34	32.04	3.80	13.32	7.33
Muscatine.....	17,083	47,738,672	1,663.55	844,326.16	70.74	36.66	3.83	12.53	3.98
O'Brien.....	18,562	33,465,743	2,372.47	749,844.37	57.17	49.35	4.91	14.29	8.60
Oceola.....	10,196	27,096,556	2,750.16	457,008.40	65.37	45.02	5.01	14.34	11.03
Page.....	34,773	48,469,872	1,879.83	827,775.97	66.31	33.41	3.28	14.13	6.19
Palo Alto.....	14,969	36,899,243	2,494.70	564,670.25	61.29	37.09	4.43	15.61	8.01
Plymouth.....	25,767	86,773,949	2,725.08	827,510.72	60.17	35.24	5.07	13.49	9.51
Pocahontas.....	15,633	42,251,549	2,719.64	691,229.71	61.39	41.55	4.58	18.33	8.79
Polk.....	179,121	221,138,714	1,712.65	6,210,122.34	113.33	48.90	2.89	19.79	2.97
Pottawattamie.....	56,869	91,821,396	1,613.86	1,866,541.17	80.12	32.79	2.79	13.75	5.17
Poweshiek.....	19,063	38,179,074	2,063.56	702,680.66	37.37	38.05	4.44	15.90	8.57
Ringgold.....	18,280	38,617,061	2,154.87	473,333.55	66.18	35.64	3.84	14.47	7.02
Sac.....	17,039	50,941,612	2,692.82	752,984.46	59.10	44.17	5.19	16.31	11.88
Scott.....	16,645	105,328,481	1,612.12	1,799,127.05	68.00	27.41	2.71	15.36	4.12
Shelby.....	16,091	49,127,358	1,613.48	626,450.82	50.20	37.53	4.62	15.45	9.81
Sioux.....	25,340	68,972,000	2,721.96	796,480.01	46.19	31.94	4.82	13.17	7.01
Story.....	25,767	52,389,994	2,032.88	1,092,432.12	60.99	41.12	3.91	17.78	6.56
Tama.....	22,806	59,800,319	2,636.41	866,235.57	39.66	38.86	4.67	14.70	9.51
Taylor.....	16,549	37,454,248	2,263.23	545,061.07	58.27	32.73	3.84	12.99	7.42
Van Buren.....	17,198	30,770,100	1,792.34	475,960.67	61.87	27.71	3.13	11.75	4.74
Washington.....	30,004	52,660,010	2,084.17	724,272.50	54.98	21.41	4.46	14.64	6.97
Wapello.....	37,960	44,053,489	2,416.73	985,327.17	73.78	25.95	2.01	10.05	2.03
Warren.....	15,277	44,107,617	2,916.68	654,629.05	50.28	35.82	4.05	14.24	7.91
Washington.....	30,004	52,660,010	2,084.17	724,272.50	54.98	21.41	4.46	14.64	6.97
Wayne.....	16,243	34,724,922	2,137.84	519,640.87	59.79	31.96	3.54	12.27	8.47
Webster.....	38,811	68,435,864	1,756.11	1,402,703.81	81.99	36.14	3.15	17.03	5.19
Winnebago.....	13,664	26,035,420	1,919.39	516,210.47	79.21	38.06	3.40	12.56	6.56
Winnebuck.....	22,238	44,197,718	1,987.36	613,309.32	55.50	27.58	3.50	7.36	8.46
Woodbury.....	82,315	131,286,960	1,565.05	3,359,852.43	102.36	40.82	2.77	16.98	5.08
Worth.....	11,188	25,378,748	2,298.35	380,711.24	69.60	24.03	3.93	15.89	7.08
Wright.....	12,654	44,339,928	2,358.97	662,626.27	62.40	34.93	4.93	18.43	7.97
Total.....	2,358,068	\$4,813,711,384		\$80,192,675.13					
Averages.....			\$2,040.95		64.81	\$34.61	\$3.83	\$13.62	\$7.24





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Part III

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Building and Loan Associations

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LETTER OF TRANSMITTAL.

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HON. W. L. HARDING, Governor of Iowa.

SIR: I have the honor to submit herewith in accordance with law, the annual report of the Building and Loan Department of the office of the Auditor of State, showing the transactions of the Building and Loan Associations of the state for the year ending December 31, 1919.

FRANK S. SHAW,  
*Auditor of State.*

Des Moines, Iowa, March 1, 1920.



## BUILDING AND LOAN ASSOCIATIONS.

During the past year there has developed a new interest in Building and Loan Associations in Iowa which has resulted in the incorporation of eleven new associations and in the inauguration of efforts towards the organization of associations, a dozen or so which are now under process of incorporation.

The outstanding feature in nearly every case leading up to the incorporation of associations under the Iowa law, is one that is well worthy of attention. In most cases city and town Commercial Clubs and Chambers of Commerce have been the active agencies back of the movements for incorporation, in an effort to arouse their citizens to the prestige of becoming home owners instead of being tenants. In no case that has come to the attention of the department has there appeared an effort towards the organization of associations for the sake of reaping profits from the same. Indeed, under the Iowa statutes there can be used from the funds deposited by the share holders of the associations, only a very meagre amount for the payment of salaries of officers and expenses of conducting the associations. These statutes have driven from the state a large number of associations which flourished previous to their adoption, and has kept the object of the law well within bounds.

The statistics herewith included are compiled from reports made to the Auditor of State, by all of the 64 associations which had been authorized to transact business in the state prior to December 31, 1919. They are for the calendar year, ending on that date, and it will be noted that the reports from several of them are meagre and incomplete. This is true, because these associations have in several instances been organized but a few weeks and have transacted little, if any, business.

The new associations, authorized during 1919, are as follows: Oskaloosa Home Loan and Savings Association, Oskaloosa. Charles City Building and Loan Association, Charles City. Jefferson County Building and Loan Association, Fairfield. Perry Home Loan and Savings Association, Perry. Centerville Building and Loan Association, Centerville. Burlington Building and Loan Associa-

tion, Burlington. Home Building and Loan Association, Fort Dodge. Iowa City Loan and Investment Association, Iowa City. Fort Dodge Building and Loan Association, Fort Dodge. Oelwein Building and Loan Association, Oelwein.

Under the provisions of the Iowa law two kinds of building and loan associations may be incorporated, known either as Domestic or Domestic Locals. At present all of the associations authorized in the state with the exception of two, are incorporated as Domestic Locals. The two Domestic associations are the Clinton Home Savings and Loan, which was authorized in December, 1918, and which makes its first report to the department this year, and the Home Building and Loan Association, of Fort Dodge.

During the year the Adel Building and Loan Association has liquidated its business in accordance with law and made settlement with its shareholders. The West Burlington Building and Loan Association, organized in 1916 reports this year that no effort has so far been made to transact business and that likely the officers will during the year surrender their charter.

This report details the transactions of the associations in six statistical tables.

Table No. 1 details the names of the associations with their location; the names of the president and secretary of each, the salary paid the secretary, the number of shares of stock sold during the year by each association, the number cancelled during the same time and the number of shares in force at the close of the year.

Table No. 2 gives the total receipts of the associations during the year and divides as to source.

Table No. 3 records all the disbursements made by the associations during the year, classified as to purpose.

Table No. 4 shows the assets of the associations, classified as to character.

Table No. 5 gives the liabilities of the associations divided as to funds and stock.

Table No. 6 details the transactions of the associations in shares, and gives other interesting statistics of a miscellaneous nature.

The combined assets and liabilities of all the associations, as well as their total receipts and disbursements are shown as follows:

## ASSETS.

Loans on real estate.....	\$ 13,432,948.77
Loans on stock pledged.....	161,276.86
Interest earned and unpaid.....	84,052.65
Real estate acquired.....	47,567.85
Paid for insurance and taxes.....	23,265.77
Installments and dues unpaid.....	17,356.21
Real estate contracts.....	4,105.52
Furniture and fixtures.....	6,019.08
Miscellaneous.....	173,454.85
Cash on hand.....	359,432.83
	<b>\$ 14,310,487.29</b>

## LIABILITIES.

Paid in on installment stock.....	\$ 12,272,570.25
Full paid stock.....	811,890.97
Installments paid in advance.....	11,030.05
Interest paid in advance.....	8,425.61
Incomplete loans.....	72,587.83
Profits divided.....	467,023.80
Profits undivided.....	232,950.38
Expense fund.....	1,616.81
Surplus and contingent fund.....	74,769.32
Bills payable.....	348,700.32
Miscellaneous.....	21,922.05
	<b>\$ 14,310,487.29</b>

## RECEIPTS.

Cash at beginning of year.....	\$ 243,116.95
Dues, installment stock.....	4,403,076.21
Full paid stock.....	375,118.23
Interest.....	907,574.03
Fines.....	7,302.26
Membership and transfer fees.....	6,912.39
Loans repaid.....	2,697,616.65
Taxes and insurance repaid.....	10,719.84
Sales of real estate.....	14,680.32
Expense fund.....	1,205.67
Bills payable.....	472,327.10
Profits on withdrawals.....	2,047.21
Miscellaneous receipts.....	84,676.62
	<b>\$ 9,285,475.39</b>

## DISBURSEMENTS.

Loans on real estate.....	\$ 4,397,246.45
Loans on stock.....	201,108.58
Installment and matured stock withdrawn.....	3,300,307.03
Full paid stock withdrawn.....	317,768.36
Interest or profit on stock withdrawn.....	177,408.23
Interest paid on stock not withdrawn.....	19,971.12
Taxes and insurance paid.....	10,286.96
Bills payable.....	348,700.32
Interest on borrowed money.....	5,636.05
Salaries of officers and help.....	60,076.02
Miscellaneous.....	84,074.96
Cash at close of year.....	869,429.94
	<b>\$ 9,285,475.39</b>

## MISCELLANEOUS INFORMATION.

Shares in force at beginning of year.....	268,578
Shares in force at close of year.....	303,906
Number of borrowing members.....	8,047
Number shares held by borrowing members.....	125,127
Shares held by non-borrowers.....	17,728
Shares issued during the year.....	71,051
Shares cancelled.....	48,003
Mortgages foreclosed during the year.....	None
Mortgages foreclosed since organization.....	228



TABLE NO. 1—OFFICERS OF ASSOCIATIONS AND

Number	Name of Association	Location	Name of President	Name of Secretary	Salary Paid Secretary Per Annum	Shares: Transactions, 1919			Number
						Sold	Cancelled	In Force at End of Year	
1	Total all associations.								
2	Akron Domestic Local B. & L. Assn.	Akron	C. M. Hinkley	J. B. Klesner	\$ 40,383	71,061	48,000	205,906	1
3	Algonia B. & L. Assn.	Algonia	E. D. Adams	E. D. McDevide	100	85	45	378	1
4	Alton B. & L. Assn.	Alton	S. M. Lincoln	E. S. Hensch	100	46	34	346	2
5	Ames B. & L. Assn.	Ames	S. M. Lincoln	E. F. Little	36	116	38	390	3
6	Atkins Loan and Bldg. Assn.	Atkins	S. M. Lincoln	E. F. Little	90	31	56	779	4
7	Bolselman Sav. & Loan Assn.	Bolselman	F. B. Miller	E. F. Swartz	172	172	20	273	5
8	Burlington B. & L. Assn.	Burlington	W. R. Mitchell	A. W. Vontreck	100	2,005	1,506	7,713	6
9	Cedar Falls Bldg., Sav. & Loan Assn.	Cedar Falls	W. Vorley	Frank G. Nebel	720	18	18	18	7
10	Cedar Rapids B. & L. Assn.	Cedar Rapids	W. S. Hestrop	William C. Nuhn	2,300	248	220	2,314	8
11	Cedar Valley Bldg. & Loan Assn.	Cedar Falls	F. S. Longhurst	H. H. Bennett	500	156	156	23,480	9
12	Centerville B. & L. Assn.	Centerville	C. A. Farrington	John H. Leavitt	500	927	379	4,680	10
13	Charles City B. & L. Assn.	Charles City	Charles City	John C. Ashby		991	991	991	11
14	Clear Lake B. & L. Assn.	Clear Lake	W. E. Dodge	Walter J. Thoms	60	47	41	282	12
15	Clinton Home Sav. & Loan Assn.	Clinton	J. Woodstock	H. Schuman		483	235	476	13
16	Council Bluffs Mut. B. & L. Assn.	Council Bluffs	G. W. Polans	W. T. Oakes	1,000	1,440	1,047	2,758	14
17	Davenport Loan, Bldg. & Sav. Assn.	Davenport	R. W. Hazleton	William J. Leavitt	900	169	171	1,198	15
18	Decorah Bldg. & Loan Assn.	Decorah	James Shorey	H. J. McKay		94	64	1,007	17
19	Des Moines Bldg., Loan & Sav. Assn.	Des Moines	John L. Beakley	C. B. Minnis	1,000	3,068	678	4,445	18
20	Dubuque Bldg. & Loan Assn.	Dubuque	C. Raynes	Wm. E. J. Saunders	1,000	2,075	1,041	10,565	19
21	Emmettsburg B. & L. Assn.	Emmettsburg	Robert Laughlin	Geo. P. Anthas	400	350	391	1,571	20
22	Fort Madison B. & L. Assn.	Fort Madison	R. H. Timpe	William C. Nuhn	900	471	130	1,738	21
23	Germania Bldg., Loan & Sav. Assn.	Cedar Falls	W. F. Triscoli	William C. Nuhn	300	213	160	1,730	22
24	Home Bldg., Loan & Sav. Assn.	Davenport	F. A. Radel	J. F. Stockdale	400	130	81	1,096	23
25	Home B. & L. Assn.	Estherville	Geo. S. Dempsey	F. E. Stockdale		457	165	2,387	24
26	Home B. & L. Assn.	Fort Dodge	S. J. Lee	F. M. Klappa		3,054		3,054	25
27	Home B. & L. Assn.	Marion	J. J. Mulrooney	Geo. W. Toms	300	464	374	1,621	26
28	Home B. & L. Assn.	Siemansdahl	C. W. Seidell	F. M. Schneider	600	811	275	2,659	27
29	Home B. & L. Assn.	Waterloo	J. C. Hartman	J. E. Dempster	1,800	4,712	13,127	16,718	28
30	Iowa City Loan & Invest. Assn.	Iowa City	R. W. Whitney	Grover Krouth					29
31	Jefferson B. & L. Assn.	Jefferson	Paul E. Sullivan	P. O. Brown		567	30	687	30
32	Keeokuk Loan & Bldg. Assn.	Keeokuk	J. H. Weil	J. D. Ecker	1,000	679	482	5,745	31
33	La Porte B. & L. Assn.	La Porte City	W. M. Blough	M. F. Lier	150	178	156	802	32
34	Lee County Loan & Bldg. Assn.	Keeokuk	J. B. Weil	F. R. Alexander	1,000	1,000	309	1,505	33
35	Linn County B. & L. Assn.	Marion	W. M. Blough	J. W. Bowman	300	422	170	514	34
36	McGregor B. & L. Assn.	McGregor	F. G. Bell	J. Kramer	150	314	30	883	35
37	Marshalltown Bldg. & Loan Assn.	Marshalltown	S. H. Hill	H. B. Shallenberger	5,910	5,918	636	17,478	36
38	Mason City Bldg. & Loan Assn.	Mason City	Fred Hopkins	C. H. Westberg	1,200	1,227	970	3,641	37
39	Muscatine Bldg. & Loan Assn.	Muscatine	S. H. Hill	H. W. Metzger	720	351	54	1,622	38
40	Mutual Bldg. & Loan Assn.	Waterloo	E. A. Westberg	C. H. Wernack	300	110	158	90	39
41	Mutual Home Loan & Sav. Assn.	Grinnell	R. Jenkins	P. F. Marvin	1,300	1,600	1,369	6,833	40
42	Mutual Loan & Sav. Assn.	Tama	D. F. Goodell	C. H. Tanner	200	424	131	1,472	41
43	Newton Home Sav. & Loan Assn.	Newton	C. P. Axtell	C. F. Morgan	750	1,384	123	2,169	42
44	Northwestern Bldg. & Loan Assn.	Irwood	H. H. Pinner	W. F. Little	150	667	356	2,118	43
45	Oskaloosa Home Loan & Sav. Assn.	Oskaloosa	J. F. Jensen	Geo. S. Seign		377	26	301	44
46	Pack County B. & L. Assn.	Charles	W. H. Pinner	Henry Loran	780	1,421	511	5,390	45
47	Perry Home Loan & Sav. Assn.	Perry	William Orr						46
48	Peoples Bldg. & Loan Assn.	Ottumwa	J. E. Hull	D. A. Emery	1,300	581	279	1,534	47
49	Peoples Mut. B. & L. Assn.	Waterloo	J. C. Hartman	Edwin F. Meisel	1,500	2,113	1,151	9,648	48
50	Perpetual B. & L. Assn.	Waterloo	Warren Brown	C. W. Stithon	7,500	5,735	2,788	28,714	49
51	Perpetual Loan & Bldg. Assn.	Cedar Rapids	W. B. Boyd	F. T. Dealing	4,800	4,800	4,559	49,935	50
52	Pocahontas Bldg., Loan & Sav. Assn.	Pocahontas	W. B. Boyd	J. W. Vaser	30	31	26	595	51
53	Red Oak Bldg. & Sav. Assn.	Red Oak	O. J. Gibson	Otto P. Remmers	1,500	922	1,015	4,146	52
54	Sanborn Bldg. & Loan Assn.	Sanborn	C. E. Fouts	H. Valle	300	312	291	624	53
55	Spencer Mutual Bldg. & Loan Assn.	Spencer	R. S. Smith	T. T. Tugger	300	218	309	879	54
56	Stanton Mutual Loan & Bldg. Assn.	Stanton	C. V. Blase	A. F. Newquist	300	98	118	628	55
57	State Savings & L. & Loan Assn.	Stanton	H. P. Duncy	A. L. Whitney	347	307	89	1,066	56
58	Storm Lake Sav. & Loan Assn.	Storm Lake	R. P. Whitney	S. H. Whitney	300	569	152	1,966	57
59	Village Mut. Loan & Bldg. Assn.	Village	B. F. Fast	F. C. Gibbs	1,000	1,078	392	2,871	58
60	Vinton Sav. Loan & Bldg. Assn.	Vinton	C. C. Ellis	W. E. Beckel	120	301	1,354	1,659	59
61	Waverly Savings & Loan Assn.	Waverly	W. E. Beckel	H. H. Brown	100	81	81	196	60
62	Waterloo Bldg. & Loan Assn.	Waterloo	A. J. Edwards	W. H. Brown	4,000	11,835	7,816	44,296	61
63	West Burlington Bldg. & Loan Assn.	West Burlington	E. J. Edwards	A. G. Leach					62
64	Workingmen's Bldg. & Loan Assn.	Missouri Valley	Edie Plains	G. R. Ahrens	300	11	11	2,312	63
			K. W. Harvey	J. S. Desell	600	11	167	516	64

TOTAL SHARE TRANSACTIONS DURING YEAR.

Name of President	Name of Secretary	Salary Paid Secretary Per Annum	Shares: Transactions, 1919			Number
			Sold	Cancelled	In Force at End of Year	
		\$ 40,383	71,061	48,000	205,906	
C. M. Hinkley	J. B. Klesner	100	85	45	378	2
E. D. Adams	E. D. McDevide	100	46	34	346	3
S. M. Lincoln	E. S. Hensch	36	116	38	390	4
A. L. Luzzell	30	31	56	279	773	5
M. B. Horwath	E. F. Swartz	172	20	172	713	6
H. Mitchell	A. W. Vontreck	100	2,005	1,506	7,713	7
W. Vorley	Frank G. Nebel	720	18	18	18	8
Leopold Kung	William C. Nuhn	2,300	248	250	2,642	9
W. S. Hestrop	H. H. Bennett	500	156	156	23,480	10
F. S. Longhurst	John H. Leavitt	500	927	379	4,680	11
C. A. Farrington	John C. Ashby	60	991	39	993	12
E. F. Little	Walter J. Thoms	90	47	41	282	13
J. Woodstock	H. Schuman	90	482	255	476	14
G. W. Polans	W. T. Oakes	1,500	1,446	1,617	5,758	15
G. W. Dolans	William J. Leavertt	900	180	171	1,198	16
James Shorey	F. M. White	900	180	171	1,198	17
John L. Beakley	H. J. McKay	900	390	390	1,507	18
G. F. Baker	E. M. White	1,000	3,068	678	5,446	19
C. Raynes	C. H. Reynolds	1,300	2,075	1,041	10,565	20
Robert Laughlin	Wm. E. J. Saunders	400	350	391	1,571	21
R. H. Timpe	Geo. P. Anthas	900	471	130	1,738	22
F. A. Radel	William C. Nuhn	300	213	160	1,730	23
Geo. S. Dempsey	J. F. Triscoli	400	130	81	1,096	24
S. J. Lee	F. E. Stockdale	400	457	165	2,387	25
J. J. Mulrooney	E. M. Klappa	300	464	374	1,621	26
C. W. Seidell	Geo. W. Toms	600	811	275	2,659	27
J. C. Hartman	F. M. Schneider	1,800	4,712	13,127	19,718	28
R. W. Whitney	J. E. Dempster		567	35	622	29
Paul E. Sullivan	Grover Krouth	180				30
J. H. Weil	P. O. Brown	1,000	679	482	2,745	31
W. M. Blough	Paul E. Brown	150	178	156	802	32
J. B. Weil	M. F. Lier	1,000	309	1,065	3,641	33
R. B. Alexander	J. D. Ecker	1,000	1,000	309	1,505	34
J. W. Bowman	J. B. Ecker	300	422	170	1,414	35
F. G. Bell	J. Kramer	150	314	30	883	36
Fred Hopkins	H. B. Shallenberger	5,910	5,912	636	17,478	37
E. A. Balz	J. A. Parshen	1,200	1,227	970	3,641	38
C. H. Westberg	H. W. Metzger	720	351	54	1,622	39
R. Jenkins	C. H. Wernack	300	119	90	1,938	40
D. F. Goodell	P. F. Marvin	1,300	1,600	1,369	6,833	41
C. P. Axtell	C. H. Tanner	200	424	131	1,472	42
H. H. Pinner	C. F. Morgan	750	1,384	123	2,169	43
J. F. Jensen	Geo. S. Seign	150	667	356	2,118	44
W. H. Pinner	W. F. Little	780	1,421	511	5,390	45
Henry Loran						46
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TABLE NO. 2—RECEIPTS DURING YEAR

Number	Name of Association and Location	Cash on hand be- ginning of year	From dues and other stock	From full paid stock	From interest
	Total all associations.....	\$ 843,116.95	\$ 4,468,076.21	\$ 715,118.25	\$ 90.25
1	Akron Domestic Loan B. & L. Assn., Akron.....	834.41	5,756.73		
2	Algona B. & L. Assn., Algona.....	1,121.90	2,648.28		25.18
3	Alton B. & L. Assn., Alton.....	2,448.00	4,815.00		10.00
4	Ames H. & L. Assn., Ames.....	966.11	3,183.00		60.23
5	Atkins Loan & Bldg. Assn., Atkins.....	0.00	461.93		1.00
6	Babson Sav. & Loan Assn., Cedar Rapids.....	2,224.82	108,734.48		39,374.48
7	Burlington B. & L. Assn., Burlington.....			809.90	
8	Cedar Falls Bldg. Sav. & L. Assn., Cedar Falls.....	3,601.26	16,262.66		7,826.25
9	Cedar Rapids B. & L. Assn., Cedar Rapids.....	8,746.43	532,347.56		74,652.25
10	Cedar Rapids Bldg. Assn., Cedar Falls.....	6,802.23	28,792.00		23,871.25
11	Centerville B. & L. Assn., Centerville.....				
12	Charles City B. & L. Assn., Charles City.....	2,600.50			
13	Clear Lake B. & L. Assn., Clear Lake.....	594.82	1,647.69	1,406.00	32.25
14	Clinton Home Sav. & Loan Assn., Clinton.....	1,914.37	30,711.99		28.00
15	Council Bluffs Mut. B. & L. Assn., Council Bluffs.....	13,965.16	150,550.13	86,660.00	17.00
16	Davenport Loan, Bldg. & Sav. Assn., Davenport.....	3,496.46	14,835.00		6.75
17	Decorah Bldg. & L. Assn., Decorah.....	1.00	1,363.01		1.00
18	Des Moines Bldg., Loan & Sav. Assn., Des Moines.....	1,547.60	32,951.95		8,682.25
19	Dubuque Bldg. & Loan Assn., Dubuque.....	13,366.24	160,725.37	4,734.85	2,672.25
20	Emmetsburg B. & L. Assn., Emmetsburg.....	2,427.00	18,776.69		28.00
21	Fort Madison B. & L. Assn., Fort Madison.....	86,788.14	86,788.14	86,788.14	1,077.68
22	Germania Bldg., Loan & Sav. Assn., Cedar Falls.....	5,607.49	10,550.75		1,077.68
23	Home Bldg., Loan & Sav. Assn., Davenport.....	631.61	5,717.00		2,302.25
24	Home B. & L. Assn., Estherville.....	2,163.31	11,225.82	1,190.50	14.00
25	Home Building & Loan Assn., Fort Dodge.....		1,400.00		
26	Home B. & L. Assn., Marion.....	1,056.38	30,129.45		1,025.25
27	Home B. & L. Assn., Stormansburgh.....	1,085.86	10,355.40	4,000.00	17,668.00
28	Home B. & L. Assn., Waterloo.....	20,049.00	269,265.31		25,111.25
29	Iowa City Loan & Invest. Assn., Iowa City.....			6,106.00	
30	Jefferson B. & L. Assn., Jefferson.....	3,958.78	10,383.00		3,762.25
31	Keokuk Loan & Bldg. Assn., Keokuk.....	4,245.31	45,711.00		10,808.00
32	LaPorte Bldg. & Loan Assn., LaPorte City.....	6,216.00	4,216.00		1,000.00
33	Lee County Loan & Bldg. Assn., Keokuk.....	871.00	30,059.69		15,964.00
34	Linn County B. & L. Assn., Marion.....	316.81	23,438.00		1,400.00
35	McGregor B. & L. Assn., McGregor.....	1,000.00	5,000.00		1,000.00
36	Marshalltown Sav. & Loan Assn., Marshalltown.....	216.85	52,698.56	15,700.00	17,180.25
37	Mason City Bldg. & Loan Assn., Mason City.....	5,925.64	40,433.00		3,850.25
38	Mechanics B. & L. Assn., Waterloo.....	1,177.00	58,602.36		1,177.00
39	Mutual Bldg. & Loan Assn., Iowa Falls.....	6,216.00	5,000.00		1,000.00
40	Mutual Home Loan & Sav. Assn., Grinnell.....	5,673.04	15,757.54	2,850.00	65,388.00
41	Natural Loan & Sav. Assn., Tampa.....	1,107.39	19,710.99		4,400.00
42	Newton Home Loan & Sav. Assn., Newton.....	115,756.25	115,756.25		115,756.25
43	Northern Bldg. & Loan Assn., Inwood.....	3,578.23	12,467.50	1,900.00	5,158.25
44	Oskaloosa Home Loan & Sav. Assn., Oskaloosa.....		3,774.65	189.85	4.00
45	Pace County B. & L. Assn., Decorah.....	8,512.18	47,775.84	15,000.00	15,538.99
46	Perry Home Loan & Sav. Assn., Perry.....				
47	Peoples Bldg. & Sav. Assn., Ottumwa.....	2,140.57	22,827.65	35,888.35	32,447.25
48	Peoples Mut. B. & L. Assn., Waterloo.....	15,296.38	50,587.00		54,687.25
49	Perpetual B. & L. Assn., Waterloo.....	246,454.17	11,756.25		1,000.00
50	Perpetual Sav. & Loan Assn., Cedar Rapids.....	898.51	863,397.97		10,652.25
51	Pocahontas Bldg. Sav. & Loan Assn., Pocahontas.....	95.00	2,000.00		22.48
52	Red Oak Bldg. & Loan Assn., Red Oak.....	3,793.25	11,756.25	1,190.00	2,000.00</

DIVIDED AS TO SOURCE.

From Rice	From com- mission and freight	From loans repaid	From taxes and interest and rent	From sales of real estate	From expense fund	From bills payable	From profits on wholesales	From interest on miscellaneous receipts	Total of year's receipts
\$7,302.58	\$6,812.39	\$2,407,610.66	\$10,719.84	\$14,586.22	\$1,305.57	\$472,327.10	\$2,047.21	\$84,576.00	\$9,285,475.35
	42.50	3,200.00				600.00	15.87	63.75	8,473.17
5.80	23.00	1,660.25				7,000.00			6,529.08
	58.00	3,800.00							16,252.50
	1.00					2,880.00			4,451.55
	626.00	2,154.25							10,456.25
21.00	15.25	11,000.00	148.80	3,000.00			180.08		306,071.00
	644.24	363,181.11		4,218.07					805.00
117.50	22.50	17,940.00	217.58			1,200.00		700.00	874,817.50
	75.00							2,417.82	65,836.54
	73.75					6,900.00			775.00
	75				14.75			22.50	9,890.75
		8,471.44	50.80						4,372.48
122.20	3.25	29,815.00	46.70			12,000.00	142.63	1,400.00	227,780.00
6.00	548.80	6,130.00				5,000.00			57,561.81
5.80	348.00	28,432.00				24,000.00	3.00	85.00	19,511.30
		133,914.24	805.33		20.27	5,000.00			180,140.22
	178.50	7,800.00				23,100.00	170.80		365,442.43
23.00	360.20	26,679.08				30,825.00		66.75	57,785.91
1.44	5.50	6,300.00						4.30	150,141.27
	90.25	9,800.00				1,000.00			2,587.06
						2,000.00			19,543.58
									25,081.00
		25,020.00	7.00		1,122.17	5,650.00	216.37	11.50	6,818.48
170.00	302.75	27,750.00	375.43			35,500.00			112,996.48
25.00	67.50	153,881.75	478.34	3,144.44	10.72	4,401.50	9.74	292.20	511,710.12
21.80	25.00	16,075.00						5.00	3,317.10
	625.00	57,415.00	109.49			12,800.00		2,770.00	144,625.84
22.00	100.00	28,432.00				6,225.00	4.45		257,162.03
28.20	192.00	56,540.7				38,350.00	1.30		110,500.00
10.25	9.00	40,350.00	129.85			222.28	5.62		33,804.47
28.50	131.50	3,800.00				3,500.00		302.00	19,095.58
13.00	106.00	43,800.00						346.00	206,947.01
28.54	220.56	10,430.00	157.54			500.00		500.00	90,931.31
2.00	15.00	7,767.91				8,800.00	203.55		41,645.79
1,340.14	124.00	41,611.31					502.67		30,582.50
44.55	125.00	7,400.00						52.31	345,872.17
44.25	15.00	12,000.00							178,394.48
54.14	2,600.00					5,100.00			35,795.52
298.40	717.50	29,430.00			31.71	7,300.00	13.18		11,741.01
									134,900.00
80.20		24,437.00	1,729.15	904.85		10,800.00		300.00	105,855.00
1,254.20	42.00	74,130.00	1,729.15	175.81				6,098.58	183,205.74
70.50		100,870.00	2,724.78			875.00	14.43		514,400.17
	5.50	691,017.54	2,860.82			208,500.00		56,068.00	1,760,078.00
61.20	5.50	900.00							3,743.60
	59.25	50,005.00	29.97						112,787.85
11.40	12.50	17,300.00							25,174.65
21.70	10.25								33,169.88
30.70	16.00	16,012.50				2,725.00	60.88		15,276.50
21.70		9,000.00	4.00				266.82		44,496.02
135.00	15.00	15,075.00	44.55	170.00				18.27	26,258.57
10.25	60.75	9,430.00						31.46	69,438.50
21.25	8.50	2,528.98						16.62	21,385.19
	4.00		22.32					10.90	9,894.70
		376,977.85	484.49					436.44	1,292,125.70
11.00	18.25	5,541.43							48,244.83
	2.00	4,100.00	60.66	267.11				318.70	11,121.00



TABLE NO. 3—DISBURSEMENTS DURING YEAR

Number	Name of Association and Location	Loans on real estate	Loans on stock	Installments and matured stock withdrawn	Full paid stock withdrawn
	Total all associations.....	\$4,297,245.45	\$201,108.58	\$2,300,397.08	\$217,758.38
1	Akron Domestic Local B. & L. Assn., Akron.....	4,100.00	310.00	1,860.00	
2	Algonia B. & L. Assn., Algonia.....	4,000.00		254.00	
3	Alton B. & L. Assn., Alton.....	8,900.00		760.00	
4	Ames B. & L. Assn., Ames.....	350.00		3,807.35	
5	Atkins Loan & Bldg. Assn., Atkins.....	6,800.00			
6	Berleiman Sav. & Loan Assn., Cedar Rapids.....	230,250.00	2,000.00	14,030.56	119,120.98
7	Burlington B. & L. Assn., Burlington.....	25,300.00		2,800.00	6,570.00
8	Cedar Falls B. & L. Assn., Cedar Falls.....	345,850.00	22,704.58	431,652.26	23.43
9	Cedar Rapids B. & L. Assn., Cedar Rapids.....	25,340.00		8,162.75	1,066.08
10	Cedar Valley B. & L. Assn., Cedar Falls.....				
11	Centerville B. & L. Assn., Centerville.....				
12	Charles City B. & L. Assn., Charles City.....	9,000.00		705.00	
13	Clear Lake B. & L. Assn., Clear Lake.....	2,800.00		70.00	
14	Clinton Home Sav. & Loan Assn., Clinton.....	54,625.98	4,505.00	17,729.81	20,500.00
15	Council Bluffs M. B. & L. A., Coun. Bluffs.....	145,843.38		117,984.41	20,500.00
16	Davenport Loan B. & S. Assn., Davenport.....	12,750.00		1,980.00	
17	Decorah Bldg. & Loan Assn., Decorah.....	1,800.00		2,509.16	
18	Des Moines Bldg. & L. S. Assn., Des Moines.....	116,814.01	15,098.17	37,243.98	
19	Dubuque Bldg. & Loan Assn., Dubuque.....	128,778.11		130,007.00	8,397.38
20	Emmettsburg B. & L. Assn., Emmettsburg.....	20,000.00		96,284.56	
21	Fort Madison B. & L. Assn., Fort Madison.....	86,562.40	2,610.00	25,184.09	6,300.00
22	Germantown Bldg. & L. S. Assn., Cedar Falls.....	11,250.00		6,334.50	
23	Home Bldg., Loan & Sav. Assn., Davenport.....	1,100.00		2,800.50	
24	Home B. & L. Assn., Estherville.....	16,000.00			
25	Home B. & L. Assn., Fort Dodge.....	6,800.00			
26	Home B. & L. Assn., Marion.....	40,700.00		370.58	1,900.00
27	Home B. & L. Assn., Shenandoah.....	60,751.00	6,450.00	18,329.25	
28	Home B. & L. Assn., Waterloo.....	234,809.99	10,407.99	228,350.51	
29	Iowa City Loan & Invest. Assn., Iowa City.....	12,100.00	4,500.00	130.00	
30	Jefferson B. & L. Assn., Jefferson.....	60,670.17		37,301.20	
31	Koosauk Loan & Bldg. Assn., Koosauk.....	10,800.00		7,345.25	
32	LaPorte B. & L. Assn., LaPorte City.....	58,981.50		2,485.47	7,000.00
33	Lee County Loan & Bldg. Assn., Keokuk.....	10,000.00		9,405.00	
34	Linn County B. & L. Assn., McGregor.....	15,000.00		7,000.00	
35	Marshalltown S. & L. Assn., Marshalltown.....	172,550.00	4,017.00	7,000.00	
36	Mason City B. & L. Assn., Mason City.....	29,000.00		29,000.00	
37	Mechanics B. & L. Assn., Muscatine.....	21,400.00		10,177.77	
38	Mutual Bldg. & Loan Assn., Iowa Falls.....	19,700.00		4,904.50	
39	Mutual Home Loan & Sav. Assn., Grinnell.....	146,126.00		114,060.57	1,050.00
40	Mutual Loan & Sav. Assn., Tama.....	15,500.00		6,111.88	2,000.00
41	Newton Home Sav. & L. Assn., Newton.....	155,416.08		26,080.78	
42	Northwestern Bldg. & Loan Assn., Inwood.....	12,500.00		13,007.00	
43	Oaklahoma Home L. & S. Assn., Oklahoma.....	7,112.00		11.88	
44	Page County B. & L. Assn., Clarinda.....	80,800.00	800.00	25,081.00	4,000.00
45	Perry Home Loan & Sav. Assn., Perry.....	25,184.40	5,200.00	20,500.16	11,025.11
46	Peoples Bldg. & Loan Assn., Ottumwa.....	97,700.00	20,836.00	30,000.00	4,332.84
47	Peoples Mut. B. & L. Assn., Waterloo.....	217,572.24	11,600.00	342,000.00	
48	Perpetual B. & L. Assn., Waterloo.....	701,811.73	52,034.10	430.50	
49	Perpetual Sav. & Loan Assn., Cedar Rapids.....				
50	Prichard Bldg. & L. S. Assn., Pocahontas.....	50,000.00	1,575.00	20,148.94	12,500.00
51	Rand Oak Bldg. & Sav. Assn., Rand Oak.....	9,000.00		15,000.00	
52	Sandborn B. & L. Assn., Sandborn.....	9,000.00		15,000.00	
53	Spencer Mut. B. & L. Assn., Spencer.....	1,200.00	175.00	5,107.30	2,700.00
54	Stanton Mut. Loan & Bldg. Assn., Stanton.....	10,000.00		33,318.70	
55	State Sav. & Loan Assn., Sioux City.....	10,000.00		2,300.00	5,000.00
56	Storm Lake Sav. & L. Assn., Storm Lake.....	18,300.00	2,540.00	10,000.00	4,800.00
57	Village Mut. Loan & Bldg. Assn., Village.....	40,475.00		4,575.25	
58	Vinton Sav. & Loan Bldg. Assn., Vinton.....	14,000.00		14,547.50	
59	Waverly Sav. & Loan Assn., Waverly.....	1,800.00		526,278.00	2,500.00
60	West Burlington B. & L. Assn., Waterloo.....	719,700.00		12,465.13	
61	West Burlington B. & S. W. Burlington.....	27,635.00	2,881.10	5,710.00	
62	Workingmen's B. & L. Assn., Belle Plaine.....	2,400.00			
63	Workingmen's B. & L. A., Missouri Valley.....				

CLASSIFIED AS TO PURPOSE.

Interest on stock withdrawn	Interest paid on stock withdrawn	Taxes and insurance paid	Bills payable	Interest on borrowed money	Salaries of officers and help	Miscellaneous expenses	Cash on hand close of year	Total disbursements	Number
\$17,403.25	\$10,971.17	\$10,280.90	\$348,516.80	\$5,656.06	\$80,078.00	\$84,074.90	\$263,429.94	\$9,285,914.56	
400.35	54.50				110.00	461.70	1,150.58	8,478.31	1
31.00		6.00	600.00	8.50	100.00	1.38	478.17	6,270.08	2
41.12			6,100.00	260.70	35.10	6.00	4.50	10,252.50	3
					83.65		1,006.87	4,451.05	4
	78.41		3,500.00			237.53	79.29	10,850.26	5
					1,008.00	341.43	13,243.43	260,071.00	6
86.22	2,621.00	105.28			803.00	258.26	5,557.88	41,188.84	8
41,071.35		374.98	1,850.00		2,277.30	4,974.15	2,102.00	874,817.96	9
					2,175.00	1,063.03	66,809.34	10	
							206.70	775.00	11
						60.23	433.54	9,500.75	12
		8.58				9.23	1,780.56	5,256.48	13
104.27	87.50	109.52			780.00	480.72	3,712.14	29,780.14	14
10,880.77			5,500.00		1,000.00	4,750.80	18,015.31	225,760.00	15
6,714.90		6.70			957.00	90.65	1,150.57	57,902.01	16
16.40						54.08	341.78	10,111.38	17
			12,115.15		1,253.80	1,682.04	1,742.72	166,149.18	18
			5,000.00		3,266.40	8,630.51	43,909.85	260,442.41	19
17,638.20		603.20				6.84	1,111.11	59,885.01	20
1,230.81			22,553.77		500.00	780.55	1,914.35	150,144.27	21
200.74					325.00	30.40	1,876.41	37,387.02	22
1,888.58			3,000.00		400.00	21.25	2,773.61	19,543.28	23
3,748.08						94.35	180.27	22,071.36	24
							413.02	6,816.48	25
102.75	1,707.30	254.26	4,713.11		200.00	14.90	1,966.25	70,605.00	26
4,542.73		7,500.00			714.00	301.19	5,027.77	112,596.48	27
979.25		10,000.00			3,350.00	1,477.59	22,754.53	631,710.32	28
					6.00	186.80	5,175.20	8,510.90	29
90.41					180.00	4,055.64	4,545.05	37,317.10	30
14,360.06	494.87	19,494.00			1,500.00	1,001.04	0,045.54	144,655.84	31
			3,102.80		165.00	34.10	794.30	23,142.63	32
10,000.00		100.54	17,515.27		1,350.33	1,044.98	1,944.54	116,303.23	33
								85,435.84	34
5,557.20			3,065.30		130.00	345.38	1,410.76	19,655.58	35
1,250.80					1,575.00	747.70	7,111.23	286,041.91	36
1,108.77					1,780.00	75.30	5,716.18	32,477.86	37
		180.59			730.00	6.00	26.36	44,645.70	38
607.04	297.72		8,904.33		217.00	67.45	708.65	34,881.69	39
49.15	1,284.08	48.60			2,544.54	92.50	54,550.59	342,872.17	40
260.89					208.00	66.52	776.18	32,477.86	41
5,631.47	5,611.84				1,006.16	958.28	7,801.23	178,294.48	42
					136.00	136.00	2,844.48	35,726.82	43
					60.00	28.00	81.40	11,741.01	44
505.20		7,240.47			6,000.00	188.22	5,970.00	334,006.06	45
									46
		160.56	17,560.00		1,512.00	890.35	7,000.00	105,855.06	47
					1,648.00	7,525.50	19,070.90	183,255.54	48
					3,894.43	8,832.37	58,607.97	514,405.17	49
					7,157.50	11,440.07	853.7	1,792,920.87	50
		2,018.36	164,300.00					2,427.86	51
					1,715.06	1,478.65	4,900.3	115,787.82	52
		72.00			234.27	20.60	5,310.67	29,174.03	53
					63.25	336.51	8.80	2,556.86	54
					200.00	9.00	776.00	17,276.90	55
					65.50	407.21	8,390.00	54,496.93	56
					160.00	60.30	75.00	2,560.00	57
		74.54			1,000.75	104.02	1,456.37	60,433.50	58
					150.00	8.10	1,500.00	21,385.19	59
					200.00	18.50	1,277.42	5,604.20	60
	1,059.13	1,300.33			7,340.00	14,300.97	17,177.67	1,202,425.70	61
									62
					373.00	45.00	4,845.95	46,244.83	63
					600.00	18.30	2,390.43	11,101.93	64

TABLE NO. 4—ASSETS OF ASSOCIATIONS

Number	Name and Location of Association	Loans on real estate	Loans on stock pledged	Investment account and surplus
	Total all Associations.....	\$13,433,948.77	\$1,176,86	\$4,000.46
1	Akron Domestic Loan B. & L. Assn., Akron..	10,150.00	825.00	1,500.00
2	Algon B. & L. Assn., Algon.....	6,500.00		
3	Alton B. & L. Assn., Alton.....	16,100.00		
4	Anne D. & L. Assn., Ames.....	7,500.00		0.87
5	Atkins Loan & Bldg. Assn., Atkins.....	4,800.00		15.81
6	Bohemia S. & L. Assn., Cedar Rapids.....	544,020.00		
7	Burlington B. & L. Assn., Burlington.....		805.00	
8	Cedar Falls Bldg. Sav. & L. Assn., Cedar Falls	105,675.00		55.00
9	Cedar Rapids B. & L. Assn., Cedar Rapids.....	1,044,417.96	3,004.00	2,382.32
10	Cedar Valley Bldg. & Loan Assn., Cedar Falls	140,800.00	955.00	1,938.55
11	Centerville B. & L. Assn., Centerville.....			
12	Charles City B. & L. Assn., Charles City.....	9,000.00		
13	Clear Lake B. & L. Assn., Clear Lake.....	2,800.00		
14	Clinton Home Sav. & Loan Assn., Clinton.....	31,586.11		
15	Council Bluffs M. B. & L. Assn., Coun. Bluffs	288,528.64	5,825.00	
16	Davenport L. Bldg. & Sav. Assn., Davenport	96,900.00	4,380.00	108.11
17	Decorah Bldg. & Loan Assn., Decorah.....	850.00		
18	Des Moines Bldg., L. & S. Assn., Des Moines.....	104,700.00	13,150.00	
19	Dubuque Bldg. & Loan Assn., Dubuque.....	563,653.12	16,917.00	4,911.82
20	Emmett Bldg. & L. Assn., Emmettaburg.....	65,100.00		130.55
21	Fort Madison B. & L. Assn., Fort Madison.....	125,114.18	3,518.00	
22	Germania B. Loan & Sav. Assn., Cedar Falls	33,650.00	800.00	
23	Home Bldg., Loan & Sav. Assn., Davenport.....	41,130.00		435.35
24	Home B. & L. Assn., Esterville.....	77,300.00		
25	Home B. & L. Assn., Fort Dodge.....	6,400.00		
26	Home B. & L. Assn., Marion.....	87,412.92		980.31
27	Home B. & L. Assn., Sumner-Iowa.....	190,426.54	5,900.00	
28	Home B. & L. Assn., Waterloo.....	803,370.81	12,742.00	
29	Iowa City Loan & Invest. Assn., Iowa City.....	3,000.00		
30	Jefferson B. & L. Assn., Jefferson.....	15,000.00	6,075.00	
31	Keokuk Loan & Bldg. Assn., Keokuk.....	353,180.00		
32	LaPorte B. & L. Assn., LaPorte City.....	29,600.00		
33	Lee County Loan & Bldg. Assn., Keokuk.....	249,419.50		
34	Linn County B. & L. Assn., Linn.....	31,800.00		
35	McGregor B. & L. Assn., McGregor.....	34,000.00		
36	Marshalltown Sav. & Loan Assn., Marshalltown	334,566.65	7,300.00	
37	Mason City B. & L. Assn., Mason City.....	115,200.00		2,800.00
38	Muscatine Bldg. & Loan Assn., Muscatine.....	780.00		
39	Mutual Bldg. & Loan Assn., Iowa Falls.....	60,350.00	338.31	
40	Mutual Home, Loan & Sav. Assn., Grinnell.....	665,681.17	6,642.71	
41	Mutual Loan & Sav. Assn., Tama.....	54,900.00		981.71
42	Newton Home Sav. & Loan Assn., Newton.....	277,495.25		
43	Northwestern Bldg. & Loan Assn., Inwood.....	61,950.00	65.82	
44	Oskaloosa Home Loan & Sav. Assn., Oskaloosa	4,515.55	28.35	
45	Page County B. & L. Assn., Clarinda.....	211,100.00	2,396.00	338.40
46	Perry Home Loan & Sav. Assn., Perry.....			
47	Peoples Bldg. & Sav. Assn., Ottumwa.....	116,953.00	5,334.00	446.11
48	Peoples Mut. B. & L. Assn., Waterloo.....	39,800.00	8,391.52	
49	Perpetual B. & L. Assn., Waterloo.....	900,930.45	1,397.33	12,810.31
50	Perpetual Sav. & Loan Assn., Cedar Rapids.....	2,306,508.05	25,229.58	
51	Pocahontas B. & L. Assn., Pocahontas.....	900.00		
52	Red Oak Bldg. & Sav. Assn., Red Oak.....	164,025.00	1,788.00	
53	Sandborn B. & L. Assn., Sandborn.....	33,430.00		
54	Spencer Mutual B. & L. Assn., Spencer.....	37,700.00	600.00	
55	Stanley Mut. Loan & Bldg. Assn., Stanley.....	44,450.00		385.25
56	State Savings & Loan Assn., Sioux City.....	31,049.37		
57	Storm Lake Sav. & Loan Assn., Storm Lake.....	78,800.00	1,300.00	
58	Village Mut. Loan & Bldg. Assn., Villages.....	196,677.50	231.00	43.45
59	Vinton Sav. Loan & Bldg. Assn., Vinton.....	54,450.00		37.50
60	Waverly Savings & Loan Assn., Waverly.....	6,300.00	100.00	
61	Waterloo B. & L. Assn., Waterloo.....	5,073,792.50	22,988.35	37,344.31
62	West Burlington B. & S. Assn., W. Burlington			
63	Workmen's B. & L. Assn., Belle Plaine.....	106,575.00	1,000.37	
64	Workmen's B. & L. Assn., Missouri Valley.....	17,550.00	900.00	

CLASSIFIED AS TO CHARACTER.

Real estate acquired	Due for insurance and taxes	Installments and cash unpaid	Real estate contracts	Furniture and fixtures	Miscellaneous	Cash on hand	Total assets	Number	
\$67,507.85	\$23,265.77	\$17,356.00	\$4,106.35	\$6,019.08	\$178,454.85	\$350,422.92	\$14,310,487.29		
109.00		4,060.00			170.07	1,150.58	18,000.00	1	
						478.17	6,778.17	2	
					1.13	2.37	16,147.35	3	
					68.52	1,066.87	8,741.40	4	
					104.63	70.29	5,073.82	5	
					6,000.00	13,329.43	563,149.43	6	
						865.00		7	
					110.32	5,207.88	111,103.20	8	
					641.50	1,400.00	2,162.09	1,055,637.87	9
745.91						1,081.59	155,235.39	10	
						306.70	306.70	11	
						433.94	8,432.94	12	
						1,780.58	5,578.48	13	
					723.15	36,372.08		14	
383.91		4,105.53		646.74	2,075.01	18,915.31	320,878.14	15	
86.06	485.00				32.82	1,130.76	103,303.14	16	
						904.06	904.06	17	
						1,742.72	20,901.18	18	
					585.00	63,909.82	644,645.19	19	
2,008.43				14,000.00		112.11	65,476.00	20	
				1.00			140,923.86	21	
11.36				228.40				22	
				20.00	15,106.77		71,438.18	23	
		437.50				3,623.61	45,606.39	24	
						180.57	77,280.57	25	
						413.05	6,813.05	26	
						1,796.25	89,016.74	27	
						7,627.77	184,255.07	28	
585.38	295.32					22,923.75	86,742.86	29	
4,602.90	1,512.42					113.96	8,591.16	30	
1,630.05						17,372.00	43,492.06	31	
						9,045.54	361,832.00	32	
885.26						77.87		33	
127.50							202,149.30	34	
1,611.69							54,002.55	35	
						1,410.76	37,074.06	36	
						11,611.23	313,508.26	37	
						5,101.12	129,276.71	38	
						35.26	68,467.05	39	
						768.65	67,481.06	40	
19,409.12						54,550.59	744,844.00	41	
						776.18	58,527.49	42	
						7,831.33	235,603.00	43	
						104.40	66,069.23	44	
						74.65	4,514.50	45	
						828.00	221,004.06	46	
						5,070.00		47	
								48	
						1,840.18	135,192.61	49	
						30,280.68	30,758.71	50	
1,509.40	229.40					100.00	38,627.96	51	
4,903.00	8,413.01	5,171.00				503.37	2,366,748.16	52	
4,003.90	2,833.62					528.83	3,750.85	53	
5,513.57	2,507.03					4,990.33	173,974.13	54	
						5,310.92	38,790.92	55	
267.19	128.86					5,883.67	41,243.67	56	
						22.00	68,467.05	57	
						8,208.04	29,317.41	58	
						90.00	30,413.00	59	
						123.00	109,117.74	60	
						41.50	56,422.70	61	
						100.00	7,677.43	62	
						1,072.28	1,196,871.54	63	
							4,845.95	117,430.32	64
700.00	2,000.00						2,290.43	28,707.95	65
						5,888.52			66



TABLE NO. 5—LIABILITIES OF ASSOCIATIONS

Number	Name and Location of Association	Paid in on installment stock	Full paid stock	Installments paid in advance	Interest paid in advance
	Total all Associations	\$12,272,520.25	\$11,869.97	\$11,000.06	\$1,422.81
1	Akron Domestic Local B. & L. Assn., Akron...	15,259.29		63.75	5,306.81
2	Algonia B. & L. Assn., Alton...	9,211.56			
3	Alton B. & L. Assn., Alton...	10,253.00			
4	Ames B. & L. Assn., Ames...	8,473.96			
5	Atkins Loan & Bldg. Assn., Atkins...	4,011.93			
6	Bakewell Sav. & Loan Assn., Cedar Rapids...	584,952.87			
7	Burlington B. & L. Assn., Burlington...	5.00	800.00		
8	Cedar Falls Bldg. S. & L. Assn., Cedar Falls...	83,874.90			
9	Cedar Rapids B. & L. Assn., Cedar Rapids...	1,036.00			
10	Cedar Valley Bldg. & Loan Assn., Cedar Falls...	122,494.67		802.50	
11	Centerville B. & L. Assn., Centerville...	2,445.50			
12	Charles City B. & L. Assn., Charles City...	1,642.00		1,237.50	1.00
13	Clear Lake B. & L. Assn., Clear Lake...	3,459.50	32,600.00		
14	Clinton Home Sav. & Loan Assn., Clinton...	163,010.18	121,775.00		
15	Council Bluffs M. B. & L. Assn., Coun. Bluffs...	55,428.71		181.00	
16	Decorah Bldg. & Loan Assn., Decorah...	31,718.97			
17	Des Moines Bldg. & L. Sav. Assn., Des Moines...	122,844.73			
18	Dubuque Bldg. & Loan Assn., Dubuque...	585,000.41	45,706.45		111.21
19	Emmettsburg B. & L. Assn., Emmetsburg...	43,292.72			
20	Fort Madison B. & L. Assn., Fort Madison...	43,460.71	81,100.00		
21	Germania B. & L. Sav. Assn., Cedar Falls...	54,966.00			
22	Home Bldg. & Loan & Sav. Assn., Davenport...	34,529.60			
23	Home B. & L. Assn., Estherville...	64,216.11	5,790.00		
24	Home B. & L. Assn., Fort Dodge...	2,791.00	1,500.00	1,449.00	
25	Home B. & L. Assn., Marion...	44,514.24	32,650.00	407.00	318.60
26	Home B. & L. Assn., Shenandoah...	121,541.00	4,800.00		
27	Home B. & L. Assn., Waterloo...	849,330.88			
28	Iowa City Loan & Invest. Assn., Iowa City...	2,150.00	6,100.00		
29	Jefferson B. & L. Assn., Jefferson...	42,373.75			
30	Keokuk Loan & Bldg. Assn., Keokuk...	191,480.50			
31	LaPorte B. & L. Assn., LaPorte City...	17,862.00			
32	Lee County Loan & Bldg. Assn., Keokuk...	126,753.70			
33	Linn County B. & L. Assn., Marion...	55,877.00	17,000.00		
34	McGregor B. & L. Assn., McGregor...	78,938.85			
35	Marshalltown Sav. & L. Assn., Marshalltown...	182,252.00	131,400.00	1,431.90	
36	Mason City B. & L. Assn., Mason City...	100,423.00	637.00	34.10	
37	Muscatine Bldg. & Loan Assn., Muscatine...	46,248.75			
38	Mutual Bldg. & Loan Assn., Iowa Falls...	52,780.50	500.00		
39	Mutual Home, Loan & Sav. Assn., Grinnell...	640,209.78	25,300.00		
40	Mutual Loan & Sav. Assn., Tama...	37,743.60	5,800.00	3.90	4.00
41	Newton Home Sav. & Loan Assn., Newton...	23,943.90	5,400.00	30.00	
42	Northwestern Bldg. & Loan Assn., Inwood...	45,768.00			
43	Oskaloosa Home, Loan & S. Assn., Oskaloosa...	5,014.50			
44	Pace County B. & L. Assn., Clarinda...	168,412.80	11,000.00	3.30	
45	Perry Home Loan & Sav. Assn., Perry...	62,709.10	51,061.94	34.00	1.10
46	Peoples Bldg. & Sav. Assn., Ottumwa...	274,014.37		17.50	
47	Peoples Mut. B. & L. Assn., Waterloo...	966,016.21			
48	Perpetual B. & L. Assn., Waterloo...	2,273,311.38			
49	Perpetual Sav. & Loan Assn., Cedar Rapids...	2,273,311.38			
50	Pocahontas B. & L. Assn., Pocahontas...	2,000.80			
51	Red Oak Bldg. & Sav. Assn., Red Oak...	104,023.50	45,000.00		
52	Sandborn B. & L. Assn., Sandborn...	28,700.90			
53	Spencer Mutual B. & L. Assn., Spencer...	37,062.00			
54	Stanton Mut. Loan & Bldg. Assn., Stanton...	18,347.80	4,000.00	1,000.00	
55	State Savings & Loan Assn., Sioux City...	56,250.76	2,850.88		
56	Storm Loan & Sav. Assn., Storm Lake...	29,627.00		3,080.00	
57	Village Mut. Loan & Bldg. Assn., Villisca...	60,445.00	26,700.00	311.20	29.04
58	Vinton Sav. Loan & Bldg. Assn., Vinton...	44,478.00		12.00	11.40
59	Waverly B. & L. Assn., Waverly...	7,270.41			
60	Waterloo B. & L. Assn., Waterloo...	2,107,806.20	24,386.00	1,000.00	
61	West Burlington B. & L. Assn., W. Burlington...				
62	Workmen's B. & L. Assn., Belle Plaine...	108,830.51			
63	Workingmen's B. & L. Assn., Missouri Valley...	27,449.82			

DIVIDED AS TO FUNDS AND STOCK.

Incomplete loans	Profits divided	Profits undivided	Expense fund	Surplus on contingent fund	Bills payable	Miscellaneous liabilities	Total liabilities	Number
\$ 75,87.80	\$ 407,023.80	\$ 222,550.38	\$ 1,616.81	\$ 74,769.32	\$ 348,750.32	\$ 21,922.06	\$14,310,487.29	
	460.83	5.36				100.00	18,070.06	1
	1,508.15	241.43					6,778.17	2
		108.06					16,147.35	3
184.20	27,021.35	875.04			189.68	20.01	8,741.40	4
							5,073.82	5
							565,349.42	6
							805.00	7
	25,241.20	1,875.97		108.03			111,103.29	8
	7,209.68			2,032.14			1,052,008.87	9
		943.22			1,200.00		155,230.39	10
						206.70	206.70	11
		88.44			6,000.00		9,433.94	12
		729.89					5,376.48	13
		72.91			219.50	83.00	39,372.00	14
				6,000.00			330,878.14	15
					3,400.00	43.60	100,203.34	16
					3,885.00	200.00	35,904.06	17
					12,000.00	300.00	209,001.14	18
	7,005.91	2,804.11			12,154.70		644,945.19	19
					2,175.62	63	68,472.00	20
					21,000.00	3,338.04	160,922.86	21
							71,458.28	22
							45,036.20	23
					2,900.00	373.46	77,289.57	24
							6,813.97	25
							49,916.74	26
					8,650.00		184,220.02	27
					14,000.00	271.87	860,947.80	28
	26,009.39				4,401.30		8,294.16	29
12,746.40							41,492.95	30
							363,832.90	31
	1,119.20						30,422.20	32
	68,702.78						292,249.30	33
	4,310.33	2.78			8,347.15	8,352.74	54,032.55	34
		47,088.77			73,224.00		37,074.66	35
							353,506.26	36
	2,000.00	6,135.81					100,040.88	37
		38,044.17					67,481.06	38
							744,244.59	39
					500.00		60,040.88	40
					100.00		225,063.20	41
							65,169.23	42
							4,914.50	43
					1,000.00		221,034.96	44
					2,357.50			45
							135,192.61	46
	1,131.20	10,284.55			8,834.46	609.74	358,758.77	47
	1,600.00						908,150.61	48
		208.71			500.00		2,395,749.16	49
		1,022.83			32,184.25	59,000.00	3,243.66	50
							173,024.13	51
					1,900.40		28,700.90	52
		25,150.96					44,243.67	53
							18,627.05	54
		8,216.97					30,817.41	55
		4,726.72					30,817.41	56
							109,117.74	57
		2,054.25					64,425.70	58
		10,351.15			1,009.08		7,407.43	59
							2,186,871.54	60
		107.41						61
								62
		30.48			379.45			63
					1,011.35			64
	4,658.59							65
								66
		3,276.51						67
								68
		1,508.13						69

TABLE NO. 6—TRANSACTIONS IN

Number	Name of Association	Shares in Force		Number of bor- rowing members	Total number shares held by them	Par value of each share	Installment per share now paid	Largest No. shares held by one person	Average price per share at present
		At beginning of year	At close of year						
Total all associations									
		568,578	505,855	8,047	126,127				
1	Akron Domestic Local B. & L. Assn.	338	378	11	71	\$6.72	.25	20	20
2	Albana B. & L. Assn.	334	346	4	63	100.00	1.00	20	20
3	Alton B. & L. Assn.	312	286	14	101	100.00	1.00	20	20
4	Alton B. & L. Assn.	306	272	5	76	100.00	1.00	20	20
5	Atkins Loan & Bldg. Assn.	152	2	58	100.00	.00		20	20
6	Bohemian Sav. & Loan Assn.	6,486	7,313	270	5,446	100.00	.25	40	40
7	Burlington B. & L. Assn.	10	10	10	100.00	.00		10	10
8	Cedar Falls Bldg., Sav. & Loan Assn.	2,944	2,642	1,056	100.00	.00		10	10
9	Cedar Rapids B. & L. Assn.	23,895	23,400	402	10,464	100.00	.13	30	30
10	Cedar Valley B. & L. Assn.	4,132	4,680	104	1,649	100.00	.50	100	100
11	Centerville B. & L. Assn.								
12	Charles City B. & L. Assn.		961	3	90	100.00	.50	50	50
13	Clear Lake B. & L. Assn.	183	282	11	107	100.00	1.00	15	15
14	Clinton Home Sav. & Loan Assn.	319	31	21	100.00	.25		20	20
15	Council Bluffs Mut. B. & L. Assn.	4,350	5,758	223	2,732	100.00	.30	20	20
16	Davenport Loan, Bldg. & Sav. Assn.	1,170	1,168	89	301	200.00	1.00	20	20
17	Decorah Bldg. & Loan Assn.	947	1,007	22	370	100.00	.60	100	100
18	Des Moines Loan & Sav. Assn.	3,056	3,442	139	1,805	100.00	.00	10	10
19	Dubuque Bldg. & Loan Assn.	14,193	15,565	406	3,650	100.00	.13	30	30
20	Empireburg B. & L. Assn.	1,696	1,671	41	601	100.00	1.00	50	50
21	Fort Madison B. & L. Assn.	910	1,788	56	1,391	100.00	1.00	10	10
22	Germania Bldg., Loan & Sav. Assn.	1,686	1,739	50	544	100.00	.50	100	100
23	Home Bldg., L. & Sav. Assn., Davenport.	1,667	1,006	25	411	100.00	.50	100	100
24	Home B. & L. Assn., Estherville.	1,696	2,387	39	894	100.00	.50	50	50
25	Home B. & L. Assn., Fort Dodge.	2,019	3,034	3	64	100.00	.00	60	60
26	Home B. & L. Assn., Marion.	1,310	1,671	96	848	100.00	1.00	20	20
27	Home B. & L. Assn., Shenandoah.	2,223	2,659	141	968	200.00	.25	30	30
28	Home B. & L. Assn., Waterloo.	15,628	19,715	333	8,022	100.00	.50	100	100
29	Iowa City Loan & Invest. Assn.		622	1	40	100.00	1.00	100	100
30	Jefferson B. & L. Assn.								
31	Keokuk Loan & Bldg. Assn.	2,552	2,745	334	1,765	200.00	1.00	10	10
32	LaPorte B. & L. Assn.	780	802	37	296	100.00	.50	20	20
33	Lee County L. & Bldg. Assn., Keokuk.	1,780	1,904	208	1,247	100.00	1.00	50	50
34	Lincoln County B. & L. Assn., Marion.	980	1,841	72	622	100.00	1.00	20	20
35	McGregor B. & L. Assn.	880	883	22	379	100.00	1.00	10	10
36	Marshalltown Sav. & Loan Assn.	6,778	12,478	185	3,760	100.00	.50	100	100
37	Mason City Bldg. & Loan Assn.	3,384	3,631	91	1,299	100.00	1.00	100	100
38	Mechanics Loan & Bldg. Assn.	1,626	1,626	10	1,626	100.00	.50	100	100
39	Mutual Bldg. & Loan Assn., Iowa Falls.	1,900	1,938	33	608	100.00	.50	100	100
40	Mutual Home Loan & Sav. Assn., Grinnell.	6,267	6,833	401	650	100.00	.25	140	140
41	Mutual Loan & Sav. Assn., Tama.	1,179	1,472	50	540	100.00	.50	50	50
42	Newton Home Sav. & Loan Assn.	1,920	2,160	120	731	100.00	.50	100	100
43	Northwestern B. & L. Assn., Inwood.	1,774	2,118	61	797	100.00	.50	50	50
44	Oakdale Home Loan & Sav. Assn.		801	4	8	100.00	.50	40	40
45	Pace County B. & L. Assn., Clarinda.	4,495	5,500	106	2,180	100.00	.50	50	50
46	Perry Home Loan & Sav. Assn.								
47	Peoples Bldg. & Sav. Assn., Ottumwa.	1,095	1,534	110	706	200.00	1.00	50	50
48	Peoples Mut. B. & L. Assn., Waterloo.	8,698	9,648	122	2,919	100.00	.50	100	100
49	Perpetual B. & L. Assn., Waterloo.	29,145	28,614	602	7,742	100.00	.50	100	100
50	Perpetual Sav. & L. Assn., Cedar Rapids.	49,323	49,903	983	26,123	100.00	.15	100	100
51	Poosahanta Bldg., Loan & Sav. Assn.		371	996	7	50	100.00	.50	50
52	Red Oak Bldg. & Sav. Assn., Clarinda.	5,925	4,146	101	1,046	100.00	.50	100	100
53	Sarnboro B. & L. Assn.	634	654	23	234	100.00	1.00	50	50
54	Spencer Mut. B. & L. Assn.	967	870	27	401	100.00	1.00	50	50
55	Statton Mut. Loan & Bldg. Assn.		600	12	174	100.00	.50	30	30
56	State Sav. & Loan Assn., Sioux City.	1,006	920	33	449	100.00	1.00	100	100
57	Storm Lake Sav. & L. Assn., Storm Lake.	1,157	1,906	15	619	100.00	.50	50	50
58	Union Mut. Loan & Bldg. Assn.	1,978	2,871	106	1,000	100.00	.50	60	60
59	Vinton Sav. & Bldg. Assn.	1,203	1,651	66	646	100.00	.50	60	60
60	Waverly Sav. & Loan Assn.		241	156	12	67	100.00	.50	50
61	Waterloo B. & L. Assn.	40,000	44,290	900	20,728	100.00	.50	100	100
62	West Burlington B. & L. Assn.								
63	Workingmen's B. & L. Assn., Hells Pt. Ind.	2,270	2,315	106	1,130	100.00	.35	20	20
64	Workingmen's B. & L. Assn., Mo. Valley.	672	516	22	101	100.00	.00	100	100

† Weekly. \* Monthly.

SHARES AND MISCELLANEOUS STATISTICS.

Average rate per cent interest earned	Largest amount single mortgage loan	Average amount of mortgage loans	Gross amount earned during year	Gross amount received during year	Aggregate amount disbursements during year	Number mortgages foreclosed during year	Estimated number of shares	Per cent of value of real estate loaned on	Total withdrawal of shares in force	Total book value of shares in force	Number
\$ 808,096.48 \$89,004.10											228
26 \$ 2,000.00	\$ 922.73	2,560.31	15,262.00					.00	15,262.00	15,262.00	1
27 2,300.00	1,275.00	379.08	131.04					17.50	6,311.36	6,311.36	2
28 2,000.00	1,200.00	1,028.35						6.50	12,057.35	12,057.35	3
29 2,700.00	1,510.00	662.38	83.65						4,473.96	4,473.96	4
30 2,000.00	2,266.00	329.50	143.00						4,611.93	4,611.93	5
31 15,000.00	975.00	30,345.04	1,951.45						563,349.43	7,313.00	6
32 1,000.00		5,653.95	925.65						139,246.70	100,246.70	7
33 10,000.00	2,155.00	72,556.86	6,568.00						1,046,310.05	1,046,310.05	8
34 8,000.00	1,944.33	10,481.97	712.80						142,806.20	155,350.80	9
35 2,000.00		1,061.25	166.25	77.81							10
36 1,500.00	820.82	802.46	99.23								11
37 5,000.00	1,645.86	1,131.13	1,131.13								12
38 4,300.00	1,321.00	10,306.22	2,819.22								13
39 5,000.00	1,000.00	6,498.71	1,068.73								14
40 2,500.00	1,629.50	2,545.32	753.08								15
41 3,000.00	1,854.22	10,220.89	3,003.96								16
42 12,000.00	1,380.00	34,490.49	5,525.91								17
43 2,500.00	1,587.89	6,170.94	861.85								18
44 10,000.00	1,155.39	9,971.81	1,211.81								19
45 4,000.00	1,244.00	5,012.11	355.46								20
46 7,000.00	1,200.00	2,780.62	421.55								21
47 4,000.00	866.43	5,542.82	94.35								22
48 5,000.00	1,233.32										23
49 2,000.00	924.11	8,586.56	314.90								24
50 5,500.00	1,200.00	12,820.64	853.88								25
51 15,000.00	2,126.00	9,852.56	4,822.59								26
52 2,000.00		121.90	80.74								27
53 4,000.00	1,007.00	20,841.00	1,892.69								28
54 4,000.00	721.25	2,338.45	777.99								29
55 2,000.00	837.00	10,625.32	1,645.84								30
56 2,000.00	800.00	4,014.35	221.20								31
57 3,500.00	1,265.48	3,197.15	164.40								32
58 5,000.00	1,848.00	1,210.13	7,827.38								33
59 4,000.00	1,590.00	9,972.32	1,272.30								34
60 2,300.00	1,050.00	1,179.49	184.40								35
61 5,000.00	2,010.00	3,230.33	282.70								36
62 14,000.00	1,404.87	46,684.41	3,084.09								37
63 2,300.00	1,098.00	4,306.63	509.35								38
64 2,000.00	1,015.57	5,105.50	505.35								39
65 4,500.00	1,500.00	10,480.80	453.41								40
66 25,000.00	1,677.12	17,481.45	786.22								41
67 5,000.00	855.38	10,115.08	5,029.23								42
68 10,000.00	1,250.00	24,665.00	2,447.26								43
69 11,500.00	1,686.09	7,088.69	5,791.38								44
70 10,000.00	2,345.00	150,160.84	9,860.72								45
71 1,300.00		220.83	78.35								46
72 2,000.00	1,562.00										47
73 2,000.00		3,319.88	832.30								48
74 2,500.00	1,130.00	5,233.49	822.30								49
75 2,700.00	1,440.89	2,865.13									50
76 5,000.00	2,454.17	2,920.33	1,076.50								51
77 4,000.00	961.15	7,995.13	1,68.32								52
78 4,000.00	2,966.00	3,274.81	128.10								53
79 50,000.00		137,405.54	321.05								54
80 2,000.00	950.80	419.60									55
81 2,000.00	825.00										56
82 2,000.00											57
83 2,000.00											58
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